**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CM Nos. 4705-06-CII of 2017 in/and
RA-CR No. 22-CII of 2017 in
CEA No. 31 of 2016

Date of decision: 16.2.2018

Principal Commissioner of Central Excise, Gurgaon-II .... Applicant

vs

M/s Ucal Fuel Systems Limited .... Respondent

**Coram: Hon'ble Mr. Justice Rajesh Bindal
Hon'ble Mr. Justice Harinder Singh Sidhu**

Present: Mr. Tajender K. Joshi, Advocate, for the applicant-appellant.

Rajesh Bindal, J.

Review of the order dated 9.8.2016 passed by this Court dismissing the appeal has been prayed for in the Review Application.

It is submitted that the issue regarding addition of concessional amount of sales tax retained by the assessee is to be added in the assessable value of the goods. Issue has been settled by Hon'ble the Supreme Court in *Commissioner of Central Excise, Delhi III vs Maruti Suzuki India Limited* 2014 (15) SCC 56.

The applications for condonation of delay in filing and refiling the review application are allowed.

Keeping in view the aforesaid facts, order dated 9.8.2016 dismissing the appeal is recalled. The appeal is restored to its original number.

The Review Application stands disposed of.

With the consent of counsel for the appellant, main appeal is taken on Board and disposed of by a separate order passed today.

(Rajesh Bindal)
Judge

16.2.2018
vs

(Harinder Singh Sidhu)
Judge

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No