

NAFR**HIGH COURT OF CHHATTISGARH, BILASPUR****TAXC No. 29 of 2017**

- Commissioner, Central Excise Customs And Service Tax Raipur

---- Petitioner**Versus**

- Topworth Steel And Power Pvt. Ltd., Borai Growth Centre, Phase-I, Rasmada, Durg, Chhattisgarh

---- Respondent

For Petitioner
For Respondent

Mr. Vinay Pandey, Advocate
Ms. Smiti Sharma, Advocate

DB.:Hon'ble Mr. Justice Prashant Kumar Mishra &**Hon'ble Mr. Justice Parth Prateem Sahu****Order On Board By****Prashant Kumar Mishra, J.****26/3/2019**

1. It is common ground amongst learned counsel appearing for the parties that the matter in issue is covered by the decision rendered by the Division Bench of this Court in the matter of **M/s. Vandana Global Limited Siltara Industrial Growth Centre Vs. Commissioner, Central Excise and Customs and another** (TAXC No.59 of 2011 and other connected petitions, decided on 13.9.2017).
2. In view of the above decision in the matter of **M/s. Vandana Global Limited Siltara Industrial Growth Centre** (supra), the

substantial questions of law framed by this Court on 19.7.2017 is answered in the same terms against the Revenue.

3. The Tax Case is, therefore, dismissed.
4. A copy of the order passed in the matter of **M/s. Vandana Global Limited Siltara Industrial Growth Centre** (supra) be retained in the record of the present petition.

Sd/-

(Prashant Kumar Mishra)
Judge

Sd/-

(Parth Prateem Sahu)
Judge

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