

HIGH COURT OF CHHATTISGARH, BILASPUR**TAXC No. 27 of 2019**

The Principal Commissioner Cgst And Central Excise Gst Bhawan, Dhamtari Road,
Tikrapara, Raipur Chhattisgarh **---- Appellant**

Versus

M/s Essar Steel India Ltd. (Formerly Known As Essar Steel Ltd) Benefication Plant
Palnar Road, Kirandul, District Dantewada, Chhattisgarh **---- Respondent**

For Appellant	:	Shri Maneesh Sharma, Advocate
For Respondent	:	Shri R.S. Goyal, Advocate

D.B.: Hon'ble Shri P. R. Ramachandra Menon, Chief Justice

Hon'ble Shri Manindra Mohan Shrivastava, Judge

Order On Board

14/05/2019

1. This appeal has been preferred by the revenue raising following substantial question of law :

“1. Whether the CESTAT was legally justified in interpreting a substantial provision, which is clear in its contents and intent when the CESTAT could have read it in plain clear terms?

2. Whether the CESTAT was correct in mechanically disposing off the appeal before it, on the basis of the decision of the Madras High Court in the case of State of Tamil Nadu Vs. P.T.C. Sanghavi & Co. and Ors. reported in (1987) 66 STC 69 (Mad)=MANU/TN/0121/1985 without appreciating the distinguishing factors in the provisions of law ?”

2. Heard learned counsel for the appellant as well as counsel entered appearance on behalf of the respondent.

3. In course of hearing, it is brought to the notice of this Court that the issue involved in the case had already been subjected to consideration by this Court and as per judgment dated 08.03.2019 in TAXC No.131 of 2018, the proceeding stands answered against the appellant.

4. In the said circumstances, the appeal fails and is accordingly dismissed.

Sd/-

(P. R. Ramachandra Menon)
Chief Justice

Sd/-

(Manindra Mohan Shrivastava)
Judge