

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR**Tax Case No. 57 of 2018**

{Arising out of Order dated 03.11.2017 passed in Excise Appeal No. 52884 of 2016 by the Customs, Excise & Service Tax Appellate Tribunal, New Delhi}

The Principal Commissioner, CGST & Central Excise, CGST Bhavan, Dhamtari Road, Tikrapara, Raipur, Chhattisgarh.

---- Appellant

Versus

M/s. Jindal Steel & Power Ltd. Kharsia Road Raigarh, Chhattisgarh.

---- Respondent

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

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

Hon'ble Shri Parth Prateem Sahu, Judge

Judgment on Board

Per P.R. Ramachandra Menon, Chief Justice

11/09/2019

1. This appeal arises from Annexure A/1 order dated 03.11.2017 passed by the Customs, Excise and Service Tax Appellate Tribunal, New Delhi. The following question has been suggested as of substantial question of law:

"1. Whether the CESTAT, New Delhi is justified in allowing the Cenvat Credit of service tax paid on commission paid to sales/commission agent in the light of the legal precedence set by the Hon'ble Gujarat High Court in the case of Commissioner of CE Ahmedabad vs. Cadila Healthcare Ltd., reported at 2013 (30) STR (Guj) (Annexure A-7)?"

2. Today, when the matter is taken up for consideration, it is brought to the notice of this Court by the learned Standing Counsel for the Appellant/Revenue that I.A No. 1 of 2019 has been filed from the part of the Appellant/Revenue seeking for permission to withdraw this appeal in view of the contents of the Annexure-C circular dated 17.08.2011 read with the instructions given as per Annexure-B, dated 22.08.2019.

3. The learned counsel for the Appellant/Revenue submits that the matter was re-examined as to whether it involves substantial questions of law as described in paragraph 1.3 of Annexure-C and it has now been revealed that no such question arises and hence, the IA for withdrawal.
4. Permission is granted. The tax case is dismissed as withdrawn.

Sd/-
(P.R. Ramachandra Menon)
CHIEF JUSTICE

Sd/-
(Parth Prateem Sahu)
JUDGE