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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

Date of Decision: 19.07.2019

\+ SERTA 11/2019

PRINCIPAL COMMISSIONER, CENTRAL TAX SOUTH
..... Appellant

Through: Mr. Sameer Jain, Standing Counsel

versus

M/S JC DECAUX ADVERTISMENT INDIA PVT. LTD.
..... Respondent

Through: Mr. Gaurav Gupta & Mr. Balkrishan Sharma, Advs.

CORAM:
HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE C.HARI SHANKAR

JUDGMENT

D.N. PATEL, CHIEF JUSTICE (ORAL)

CM APPL.15866/2019

Allowed, subject to all just exceptions.

Application stands disposed of.

CM APPL.15865/2019

This is an application filed by the appellant seeking condonation of 270 days delay in filing the present appeal.

For the reasons stated in the application, the delay of 270 days in filing the present appeal is condoned.

Application stands disposed of.

SERTA 11/2019

1. This appeal has been preferred challenging the order passed by

CESTAT dated 17.04.2018 whereby the order in original passed by the Commissioner dated 17.07.2014 has been quashed and set aside.

2. The issue involved in this appeal was that the respondent had wrongly availed and utilized the CENVAT credit on capital goods and inputs used in the construction of Bus-Q-Shelter, steel structures/aluminium panels, steel framework, police booth, electrical equipment for panoramic/free standing panel etc. amounting to Rs.6,85,79,559/-.

3. As the CESTAT has quashed and set aside the order in original, the Department has preferred the present appeal in the year 2011-2012 for Rs.72,71,717/-. Counsels appearing for both the sides jointly submitted that in SERTA 04/2019, the Division Bench of this court has already passed an order dated 01.04.2019, whereby the appeal preferred by the Department has been dismissed and the CENVAT credit was allowed to be availed by the assessee for the year 2006-2007 to 2010-2011.

4. The present appeal is for the year 2011-2012. There is no change in the facts of the case in hand and the case already decided by this Court as stated above which is reported in 2018 (13) GSTL 30 for the same reasons.

5. In view of the above, as there is no substantial question of law we dismiss this appeal preferred by the Department.

CHIEF JUSTICE

C.HARI SHANKAR, J

JULY 19, 2019/ns