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IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

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STA No.19 of 2019 (O&M)
Date of Decision: 27.02.2020

Principal Commissioner of Central Goods and Service Tax, Ludhiana

Appellant

Versus

M/s Nabha Power Ltd.

Respondent

CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE AVNEESH JHINGAN

Present: Mr. Anshuman Chopra, Advocate
for the appellant.

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AJAY TEWARI, J. (Oral)

CM No.16054-CII of 2019:

[1] This is an application for condonation of delay of 86 days in re-filing the appeal.

[2] Allowed as prayed for. The delay of 86 days in re-filing the appeal is condoned.

STA No.19 of 2019:

[1] This appeal has been filed under Section 35G of the Central Excise Act, 1944 read with Section 73 of the Finance Act, 1994 against the order dated 16.08.2018 passed by the Customs and Excise and Service Tax Appellate Tribunal, Chandigarh, whereby the appeal filed by the respondent was allowed.

[2] Learned counsel has not been able to dispute the fact that similar issue relating to taxability has already been decided in

CEA No.28 of 2019 titled as ***Commissioner of Central Excise, Delhi-III Vs. Dhruv Industries Ltd.,*** on 18.02.2020 and consequently the appeal would lie to the Supreme Court.

[3] Disposed of accordingly.

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

February 27, 2020
pankaj baweja

1. Whether speaking/ reasoned : Yes / No
2. Whether reportable : Yes / No