IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.02.2021

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
and
THE HONOURABLE MS.JUSTICE R.N.MANJULA

C.M.A.No.312 of 2010
and
M.P.Nos.1, 2, 3 & 4 of 2010

M/s.The India Cements Ltd.,
Sankar Nagar-627 357,
Tirunelveli District. ... Appellant

-vs-

1.The Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai, Shastri Bhavan Annex, Haddows Road, Chennai-600 034.

2.The Commissioner of Central Excise, 121, Nungambakkam High Road, Nungambakkam, Chennai-600 034.

3.The Commissioner of Central Excise, ADT Street, Race Course, Coimbatore-641 018.

4.The Commissioner of Central Excise, Bibilkulam, Madurai-625 002. ... Respondents

Appeal under Section 35G of the Central Excise Act, 1944 against the common order dated 25.08.2006 made in Final Order Nos.791 to 797 of 2006 on the file of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

For Appellant : Mr.R.Anish Kumar

For Respondents: R1 - Tribunal

: RR2 to 4 - Mr.A.P.Srinivas, Senior Standing Counsel

JUDGMENT

(Judgment of the Court was delivered by T.S.Sivagnanam, J.)

This appeal, by the appellant/assessee, filed under Section 35G of the Central Excise Act, 1944, is directed against the common order dated 25.08.2006, made in Final Order Nos.791 to 797 of 2006 on the file of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

2.The appeal has been filed raising the following substantial questions of law:-

> "1.Whether in the facts and circumstances of the case, the Appellate Tribunal was justified in denying modvat credit on HSD oil? and
>
> 2.Whether the impugned orders of the Appellate Tribunal can be sustained in the light of the decision of the Supreme Court in Commissioner vs. Associated Cement Company Ltd., 2005 (180) ELT 3 (SC)?"

3.It is submitted by Mr.R.Anish Kumar, learned counsel for the appellant/assessee that the issue involved in the instant case has already been settled under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019.

4.Recording the said submission, the appeal stands disposed of and the substantial questions of law are left open. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

(abr)
To

1.The Customs, Excise and Service Tax
Appellate Tribunal, South Zonal Bench,
Chennai, Shastri Bhavan Annex,
Haddows Road, Chennai-600 034.

2.The Commissioner of Central Excise,
121, Nungambakkam High Road,
Nungambakkam, Chennai-600 034.

3.The Commissioner of Central Excise,
ADT Street, Race Course, Coimbatore-641 018.

4.The Commissioner of Central Excise,
Bibilkulam, Madurai-625 002.

+1cc to Mr.Nidhin Jayachander, Advocate Sr.10111

pm[co]
srg 29/03/2021