

IN THE HIGH COURT OF ORISSA AT CUTTACK

OTAPL No.6 of 2017

The Commissioner, Central Excise, Appellant
Customs & Service Tax, Bhubaneswar-
II

Mr. P.K. Panda, Sr. Standing Counsel for CGST

-versus-

M/s. IDCOL Ferro Chrome & Alloys Respondent
Ltd.,

Mr. C.R. Das, Advocate

CORAM:
THE CHIEF JUSTICE
JUSTICE M. S. RAMAN

ORDER
15.12.2022

Order No.

05. **I.A. No.10 of 2019**

1. This application for early hearing of the appeal is disposed of as infructuous.

OTAPL No. 6 of 2017

2. A perusal of the impugned order reveals that all that the Tribunal has done is to remand the matter to the Superintendent of Excise for observing the principles of natural justice and passing a fresh order in accordance with law. The Court does not consider this to be

giving rise to any substantial question of law which requires determination.

3. Accordingly, the OTAPL is dismissed.

(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge

MRS/Laxmikant

