

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

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**CEA-7-2022 (O&M)
Decided on : 24.02.2022**

Commissioner of Central Excise

....Appellant

VS

Steel Auto Industries

....Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE PANKAJ JAIN**

Present: Mr. Sourabh Goel, Advocate for the appellant.

AJAY TEWARI, J.(Oral)

1. This appeal has been filed against the impugned order dated 15.3.2021 (Annexure A-4) passed by the Customs, Excise & Services Tax, Appellate Tribunal, Chandigarh Bench imposing cost of Rs.1000/- for filing the application and against the impugned order dated 25.11.2021 (Annexure A-6).

2. Learned counsel for the appellant was unable to demonstrate that the order of the Tribunal suffers from any illegality or perversity.

3. Consequently, it cannot be held that the findings recorded by the Tribunal warrant any interference by this Court.

4. The appeal stands dismissed.

5. Since the main case has been decided, the pending civil miscellaneous application, if any, also stands disposed of.

**(AJAY TEWARI)
JUDGE**

**(PANKAJ JAIN)
JUDGE**

24.02.2022

anuradha

Whether speaking/reasoned	-	Yes/No
Whether reportable	-	Yes/No