

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CEA-7-2021(O&M)

Date of Decision:28.07.2022

The Commissioner, Central Goods and Services Tax
Commissionerate, Ludhiana

..... Appellant

versus

M/S Shirdi Overseas Import
and Export and others

..... Respondents

CORAM : HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA
HON'BLE MR. JUSTICE PANKAJ JAIN

Present: Mr. Anshuman Chopra, Senior Standing Counsel
for the appellant.

TEJINDER SINGH DHINDSA, J. (ORAL)

CM-9078-CII-2021

In view of the averments made in the application supported by
an affidavit of the counsel himself, prayer is allowed.

The delay of 346 days in re-filing the accompanying appeal is
condoned.

Application disposed of.

Main case

The instant appeal is under Section 35-G of the Central Excise
Act, 1944 against the order dated 05.03.2018 passed by the Customs, Excise
and Service Tax Appellate Tribunal, Chandigarh in Appeal No.
E/2157/2009.

Mr.Anshuman Chopra, learned Senior Standing Counsel for the

appellant at the very outset very fairly states that the matter is covered against the department in the light of an order passed by the Co-ordinate Bench dated 20.01.2020 in CEA No. 67 of 2019 titled as **The Commissioner, Central Goods and Services Tax Commissioner Vs. M/s Cannon Industries Pvt. Ltd.**

In view of the above, the instant appeal is dismissed in the light of the order dated 20.01.2020 passed by this Court in **CEA No. 67 of 2019 (supra)**.

Pending applications, if any, shall also stand disposed of.

**(TEJINDER SINGH DHINDSA)
JUDGE**

**(PANKAJ JAIN)
JUDGE**

**28.07.2022
sunita**

Whether speaking/reasoned
Whether Reportable

Yes/No
Yes/No