IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

228 **CEA-29-2015** (O&M)
Date of decision:-01.09.2023

COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX COMMISSIONERATE SONEPAT DELHI III

.... Appellant

Vs

M/S KUBER KHAINI PRIVATE LIMITED

...Respondent

CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA

Present: Mr. Sharan Sethi, Senior Standing Counsel for the appellant.

Mr. Naveen Bindal, Advocate and
Mr. Mukul Singla, Advocate for the respondent.

Ritu Bahri, J. (Oral)

Short question for consideration in the present appeal is whether the respondent can claim abatement on account of non-functioning of machine for payment of central excise duty.

Learned counsel for the appellant submits that the issue has already been decided in favour of the appellant by the respondent and in that order reference has been made to judgment passed by Gujarat High Court ***Commissioner Vs. M/s Thakkar Tobacco Products Pvt.***

Ltd., Tax Appeal No. 619 of 2015 decided on 01.10.2015. This order has attained finality as per the circular issued on 16.02.2018 by the Ministry of Finance (Department of Revenue) Centrel Board of Excise & Customs, New Delhi dated 16.02.2018 wherein they have observed that, no appeal has been filed by the department against the decision of Gujarat High Court.

Learned counsel for the appellant is also not disputing the above said fact.

Keeping in view the above, present appeal is dismissed.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

01.09.2023
pooja saini

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No