IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

STA-15-2022 (O&M)
Date of decision: 03.02.2023

Principal Commissioner, Central Goods and Services Tax, Gurugram
...Petitioner

Vs.

M/s Munjal Showa Ltd.
...Respondent

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

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

Mr. Amrinder Singh, Advocate,
for the respondent.

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Ritu Bahri, J. (oral)

CM-5261-CII-2022

For the reasons mentioned in the application, same is allowed and delay of 767 days in filing of the appeal is condoned.

STA-15-2022

The present appeal has been filed against the final order No.61077/2017-CU (DB) dated 15.06.2017 (Annexure A-13), passed by the Customs Excise and Service Tax Appellate Tribunal (CESTAT), Chandigarh.

Learned counsel for the parties have stated that the appeal i.e. STA-16-2022 (**Principal Commissioner of Central Tax vs. M/s Munjal Showa Ltd.)** arising out of order dated 15.06.2017 has been dismissed by this Court vide order dated 05.12.2022 with liberty to the appellant to avail of its appropriate remedy in accordance with law. The said appeal was dismissed keeping in view that it is only the Hon'ble Supreme Court, which would have exclusive jurisdiction to entertain an appeal against the Customs Excise and Service Tax Appellate Tribunal (CESTAT's) order relatable to taxability of service under Section 35L of the Central Excise Act, 1944 read with Section 83 of the Finance Act.

In view of the above said order dated 05.12.2022 passed in STA-16-2022, the present appeal is dismissed with liberty to the appellant-department to avail of its alternative remedy against the impugned order, in accordance with law.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

03.02.2023
ajp

Whether speaking/reasoned : Yes/No
Whether reportable : Yes/No