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IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (CENTRAL EXCISE)
ORIGINAL SIDE

CEXA/35/2019
THE COMMISSIONER OF CENTRAL EXCISE, BOLPUR COMMISSIONERATE
VS
M/S. SOVA ISPAT LIMITED

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE BIVAS PATTANAYAK
DATE : September 25, 2024.

*Appearance :*
*Ms. Manasi Mukherjee, Adv.*
*Mr. Bijitesh Mukherjee, Adv.*
*Mr. Niraj Baheti, Adv.*
*Mr. Rahul Dhanuka, Adv.*

The Court :- We have heard the learned Advocates on either side.

This appeal has been filed by the Commissioner of Central Excise, Bolpur under Section 35G of the Central Excise Act, 1944 challenging the order passed by the learned Tribunal dated 17th August, 2018. The appeal was admitted on 23rd September, 2019 on two substantial questions of law.

As could be seen from the show-cause notice dated 4th April, 2011 the Cenvat Credit involved in this appeal is Rs.1,55,52,751/-. If that be the case, the revenue cannot pursue this appeal on the ground of low tax effect in terms of the notification issued by Central Board of Indirect Taxes.

Therefore, the appeal stands disposed of on the ground of low tax effect and the substantial questions of law are left open.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(BIVAS PATTANAYAK, J.)

pkd/GH