IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.11.2024

CORAM :

THE HONOURABLE MR.JUSTICE R. SURESH KUMAR
AND
THE HONOURABLE MR.JUSTICE C. SARAVANAN

C.M.A.No.1253 of 2018

The Commissioner of Central Excise
Puducherry Commissionerate
No.1, Beach Road
Puducherry – 605 001. .. Appellant

Vs.

M/s. Coramandel Granite Pvt. Ltd.
No.50/2, Mailam Road, Sedarapet
Puducherry – 605 111. ..
Respondent

Prayer: Appeal filed under Section 35G of the Central Excise Act, 1944, against the Final Order No.42090/2017 dated 18.09.2017 passed by the Customs, Excise and Service Tax Appellate Tribunal Chennai in Appeal No.C/240/2009-DB received by the appellant on 09.10.2017 against the Order-in-Original No.49/2009(C) dated 26.03.2009 passed by the Commissioner of Central Excise, Puducherry.

For the Appellant : Mr.Su.Srinivasan

For the Respondent : Mr.S.Murugappan

JUDGMENT

(Judgment of the Court was authored by R.SURESH KUMAR, J.)

This appeal has been admitted on 09.03.2020 on the following substantial question of law:-

> *"Whether the depreciation can be extended for the purposes of determining the duty liability, in respect of both imported goods and indigenously procured goods in terms of Notification No.53/97-CUS dated 03.06.1997 and 01/95-CE dated 04.01.1995, when the assessee has not sought de-bonding from the Development Commissioner"*

2. Heard *Mr.Su.Srinivasan*, learned counsel appearing for the Revenue and *Mr.S.Murugappan*, learned counsel for the respondent.

3. In the impugned order, the CESTAT has ultimately remanded the matter back to the authority concerned to have *de novo* adjudication proceedings. As against which, since the Revenue has preferred an appeal, we do not find any substantial question of law arising out of this case to be answered.

4. In that view of the matter, confirming the order passed by the CESTAT, this appeal is liable to be dismissed and accordingly, stands dismissed. There shall be no order as to costs. Consequently, C.M.P.No.10175 of 2018 is closed.

(R.S.K., J.) (C.S.N, J)
13.11.2024

Neutral Citation:Yes/No

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R. SURESH KUMAR, J.
AND
C. SARAVANAN, J.

(drm)

C.M.A.No.1253 of 2018

13.11.2024