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.Nos.2174 to 2176 of 2018

The Commissioner of GST & Central Excise
Formerly known as the Commissioner of Central Excise
Puducherry Commissionerate
No.1, Beach Road
Puducherry – 605 001. .. Appellant in all CMAs

Vs.

M/s.Pulkitt Steel Rolling Mills
R.S.No.95/2-3-4. Eripakkam Village
Nettapakkam Commune
Puducherry – 605 106. .. Respondent in all CMAs

Prayer in C.M.A.No.2174 of 2018: Appeal filed under Section 35G of the Central Excise Act, 1944 r/w Section 86(7) of the Finance Act, 1944, against the final order No.42646/2017 dated 01.11.2017 in Appeal No.E/115/2010 on the file of the Customs, Excise and Service Tax Appellate Tribunal, Chennai Bench;

Prayer in C.M.A.No.2175 of 2018: Appeal filed under Section 35G of the Central Excise Act, 1944 r/w Section 86(7) of the Finance Act, 1944, against the final order No.42647/2017 dated 01.11.2017 in Appeal No.E/116/2010-DB on the file of the Customs, Excise and Service Tax Appellate Tribunal, Chennai Bench; and

Prayer in C.M.A.No.2176 of 2018: Appeal filed under Section 35G of the Central Excise Act, 1944 r/w Section 86(7) of the Finance Act, 1944, against the final order No.42648/2017 dated 01.11.2017 in Appeal No.E/114/2010-DB on the file of the Customs, Excise and Service Tax Appellate Tribunal, Chennai Bench.

For the Appellant in all CMAs	:	Mr.Rajnish Pathiyil
For the Respondent in all CMAs	:	Mr.M.A.Mudimannan for Mr.N.Viswanathan

COMMON JUDGMENT

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

Heard *Mr.Rajnish Pathiyil*, learned counsel for the appellant and *Mr.M.A.Mudimannan*, learned counsel for the respondent.

2. We have gone through the impugned common order passed by the CESTAT dated 01.11.2017, where the Tribunal, after having followed the decision of the Punjab and Haryana High Court in the case of ***CCE vs. Dee Development Engineers***[1] and also the decision of the Chhattisgarh High Court in the case of ***UOI vs. Steel Authority of India***[2] and also a decision of the Tribunal in the case of ***CCE vs. Sujana Metals Products Ltd.,*** which stood confirmed by the High Court of Andhra Pradesh in ***2016 (342) ELT A115(AP),*** rejected the appeals filed by the appellant Revenue, by confirming the order passed by the original authority.

1 *2016 (339) ELT 560 (P&H)*
2 *2013 (297) ELT 166 (Chatt.)*

3. The said view taken by the Tribunal has to be accepted in view of the three decisions of various High Courts on the same points. Therefore, the issue is fully covered by the said decisions. Accordingly, we do not find any reason to interfere with the said judgment and the questions of law raised in these appeals can also be answered in favour of the assessee and against the Revenue.

4. Resultantly, these appeals stand dismissed. There shall be no order as to costs. Consequently, C.M.P.Nos.16992 and 16993 of 2018 are 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.Nos.2174 to 2176 of 2018

13.11.2024