IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

204-A

***STA-05-2013* (O&M)**
Date of decision:- 23.05.2024

Commissioner of Central Excise Chd-I, Chandigarh ....Appellant

vs.

M/s Paul Merchants Ltd. ...Respondent

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA

Present: Mr. Sunish Bindlish, Sr. Standing counsel with
Mr. Vinay Kumar, Advocate
for the appellant.

Mr. Amar Pratap Singh, Advocate
for the respondent.

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SANJEEV PRAKASH SHARMA, J. (Oral)

1. By way of the present appeal, the appellant assails the order dated 19.02.2019 passed by the Custom Excise and Service Tax Appellate Tribunal, Chandigarh.

2. This Court in the case of ***Principal Commissioner CGST, Gurugram v/s M/s Hitachi Metal India Pvt. Ltd.***, decided on 08.05.2024, passed in STA-14-2021 relying upon Division Bench judgments of this Court in cases of ***CGST Panchkula vs. Nestle India Ltd*** in STA-26-2019, decided on 15.02.2023 and ***Commissioner of Central Excise Delhi vs M/s Evalueserve.com Pvt. Ltd*** in STA-13-2021, decided on 15.12.2023 has held that in terms of Section 35(g) of

the Central Excise Act, 1944, appeal would not lie to the High Court and would only lie to Hon'ble the Supreme Court. Thus, the liberty was granted to the appellant to file an appeal before Hon'ble the Supreme Court.

3. In view of the above judgment, the present appeal is also dismissed with a liberty to the appellant to file an appeal before Hon'ble the Supreme Court.

4. All pending application(s), if any, also stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

May 23, 2024
G Arora

(SUDEEPTI SHARMA)
JUDGE

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