

HIGH COURT OF CHHATTISGARH, BILASPUR

Order Sheet

TAXC No. 5 of 2020

The Principal Commissioner CGST And Central Excise **Versus** M/s Hariom Ingots And Power Pvt. Ltd.

05/01/2023	<p>Heard Mr. Maneesh Sharma, learned counsel for the appellant as well as Mr. Yash Chawda, learned counsel, appearing for the respondent.</p> <p>This appeal under Section 35-G (1) of the Central Excise Act, 1944 is admitted on the following substantial questions of law:</p> <p>“(i) Whether the finding of the learned Customs, Excise & Service Tax Appellate Tribunal (CESTAT) that the search and seizure proceedings were made in violation of Section 100 of the Cr.P.C. read with Section 18 of the Central Excise Act, 1944 is perverse.</p> <p>(ii) Whether the finding of the learned CESTAT that charges of clandestine removal was sought to be established on the basis of unauthenticated data is correct in law.”</p> <p>No formal steps are called for with regard to the respondent as respondent is duly represented.</p> <p>List this case for final hearing in the month of August, 2023.</p> <p style="text-align: center;">Sd/- (Arup Kumar Goswami) Chief Justice</p> <p style="text-align: center;">Sd/- (Arvind Singh Chandel) Judge</p>