HIGH COURT OF CHHATTISGARH AT BILASPUR

TAXC No. 94 of 2024

COMMISSIONER, CENTRAL GST AND CENTRAL EXCISE **versus** M/S CHHATTISGARH POWER AND COAL BENEFICIATION LTD

Order Sheet

09/06/2025	Shri Maneesh Sharma, counsel for the appellant. Heard on admission. This Appeal preferred under Section 83 of the Finance Act, 1994 is **admitted** for hearing on the following two substantial questions of law:- **1.** "Whether the Customs Excise & Service Tax Appellate Tribunal is justified in holding that the respondent in the impugned transaction acted as an agent/intermediary between seller of the coal i.e. SECL and buyer of the coal by recording a finding which is perverse to the record? **2.** Whether the Tribunal is justified in holding that respondent is not liable to

Avinash	pay service tax under Rule 2(d) of Service Tax Rules, 2002 by recording a finding which is perverse to the record?" Issue notice to the respondent along with substantial questions of law. PF and copy within seven days. Notice be made returnable within four weeks. List this case thereafter. Sd/- Sd/- **(Sanjay K. Agrawal)** **(Deepak Kumar Tiwari)** **Judge** **Judge**