HIGH COURT OF CHHATTISGARH AT BILASPUR

TAXC No. 78 of 2025

M/S HI-TECH ABRASIVES LIMITED **versus** THE COMMISSIONER

Order Sheet

08/04/2026	Mr. Kartik Kurmy, counsel appears through video conferencing along with Mr. Kanhaiya Ram Yadav, counsel for the appellant. Mr. Ashutosh Singh Kachhawaha, counsel for the respondent. Heard on admission. This appeal has been filed under Section 35G of the Central Excise Act, 1944, is admitted for hearing on the following substantial questions of law:- "(a) Whether, the learned Customs, Excise & Service Tax Appellate Tribunal (CESTAT) is justified in relying upon the statement dated 17.07.2012 of Production Manager, recorded under Section 14 of the Central Excise Act, 1944, without complying with the mandatory requirement of Section 9D of the Act of 1944, thereof rendering the such statement inadmissible in evidence? (b) Whether, the learned Tribunal was justified in law in upholding the levy of interest under Section 11AA of the Central Excise Act, 1944? (c) Whether the learned Tribunal was justified in

Deepti Jha	law in upholding the imposition of penalty equivalent to duty under under Section 11AC of the Central Excise Act, 1944, in the absence of the necessary ingredients for invocation of such penal provision?" Issue notice to the respondent on the above mentioned substantial questions of law and also on memo of appeal. Let an extra copy of appeal memo along with documents and substantial question of law be served to Mr. Ashutosh Singh Kachhwaha today itself. Three weeks' time is granted to learned counsel for the appellant to file proper paper book in this matter in accordance with High Court Rules. List the matter for final hearing in the week commencing 4th May, 2026. **Sd/-** **(Sanjay K. Agrawal)** **Judge** **Sd/-** **(Sachin Singh Rajput)** **Judge**