



HIGH COURT OF CHHATTISGARH AT BILASPUR

TAXC No. 133 of 2024

COMMISSIONER **versus** SHRI RAJIV DROLIA

Order Sheet

09/04/2025	Shri Maneesh Sharma, counsel for the appellant(s). Shri Prashant Dansena, counsel for respondent. Four weeks time is granted to file paper book in accordance with Chhattisgarh High Court Rules, failing which, tax case shall stand dismissed without further reference to this Bench. Heard on admission and on formulation of substantial question of law. This appeal preferred under Section 35G of Central Excise Act, 1984 is admitted for hearing on the following substantial question of law:- 1) “Whether the CESTAT is justified in reversing the judgment and order of adjudicating authority by holding that respondent has discharged its onus as

	required under Rule 9(1) & (5) of Cenvat Credit Rules 2004 by recording a finding which is perverse to the record? Issue notice to the respondent. Shri Prashant Dansena, Advocate accepts notice on behalf of the respondent. Complete copy of appeal memo along with annexures be supplied to counsel for the respondent within 3 days from today. List this matter for further orders along with TAXC No.139 of 2024 in the week commencing on 21.04.2025. Sd/- (Sanjay K. Agrawal) Judge Sd/- (Deepak Kumar Tiwari) Judge
Avinash	