HIGH COURT OF CHHATTISGARH AT BILASPUR

TAXC No. 133 of 2024

COMMISSIONER **versus** SHRI RAJIV DROLIA

TAXC/123/2024, TAXC/139/2024

Order Sheet

21/04/2025	Mr. Maneesh Sharma, counsel for the appellant(s). Mr. Bhisma Ahluwalia, counsel for the respondent appears through VC. **TAXC/139/2024** Heard on admission and on formulation of substantial question of law. This appeal preferred under Section 35G of the Central Excise Act, 1984 is **admitted** for hearing on the following substantial question of law:- “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?"

Mr. Ahluwalia, accepts notice on behalf of the respondent.

Heard on I.A. No.01/2024, an application for exemption from filing certified copy of impugned order dated 30.10.2023.

Upon due consideration, the application is allowed.

List this matter for final hearing in the week commencing on 09.06.2025 subject to filing of proper paper book in accordance with law.

Sd/-	Sd/-
(Sanjay K. Agrawal)	**(Deepak Kumar Tiwari)**
Judge	Judge

Priyanka