# HIGH COURT OF CHHATTISGARH AT BILASPUR

**TAXC No. 83 of 2019**

THE PRINCIPAL COMMISSIONER
**Versus**
M/S BHARAT ALUMINIUM COMPANY LIMITED

**Order Sheet**

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| **28/01/2025** | Mr. Ashutosh Singh Kachhawaha, Advocate, for Appellant.<br>Mr. Bhishma Ahluwalia, Advocate, for Respondent.<br>This Appeal has been preferred by the Appellant under Section 35-G(1) of the Central Excise Act, 1944.<br>Heard on the question of admission and on formulation of substantial question of law.<br>After hearing the learned Counsel for the Appellant and going through the record of the case, the Appeal is admitted for hearing by formulating the following substantial question of law:-<br>"Whether the Customs, Excise & Service Tax Appellate Tribunal is justified in allowing CENVAT Credit availed on invoices by the Respondent, by recording a finding perverse to the record?" |

Issue notice to the Respondent.

Mr. Bhishma Ahluwalia, learned Counsel appearing for the Respondent, accepts notice on behalf of the Respondent.

Let an extra set of the memo of appeal along with documents and substantial question of law be immediately supplied to Mr. Ahluwalia, learned Counsel appearing for the Respondent.

Considering the fact that this appeal is of the year 2019, list it for final hearing in the 3rd week of February, 2025.

Sd/-
**(Sanjay K. Agrawal)**
**JUDGE**

Sd/-
**(Deepak Kumar Tiwari)**
**JUDGE**

Sharad