

GAHC010109092020



THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : C.Ex.App./8/2020

COMMISSIONER OF CENTAL EXCISE AND SERVICE TAX, DIBRUGARH
MILAN NAGAR, LANE-F, P.O.- C.R. BUILDING, DIBRUGARH- 786003.

VERSUS

M/S NECCON POWER AND INFRA LIMITED
(FORMERLY NORTH CABLES AND CONDUCTORS PVT. LTD.), JORHAT,
ASSAM-785008.

Advocate for the Petitioner : MR. B SARMAH

Advocate for the Respondent : MR H K SARMA

BEFORE
HONOURABLE THE CHIEF JUSTICE
HONOURABLE MR. JUSTICE SOUMITRA SAIKIA

ORDER

Date : -15.09.2021

The matter has been taken up today through video conferencing.

Heard Mr. S. C. Keyal, learned counsel for the appellant. Also heard Mr. G. N. Sahewalla, learned Senior Counsel, appearing for the respondent.

The appeal is admitted on the following substantial questions of law:

“(i) Whether the CESTAT has erred in holding that the impugned order in original has travelled beyond the scope of the allegations made in the SCN?

(ii) Whether the CESTAT is correct in holding liability to pay service tax upon the sub-contractor when there is no sub-contractor and if there is no evidence of existence of sub-contractor then upon whom the liability would be shifted ?”

List for hearing on **06.10.2021**.

JUDGE

CHIEF JUSTICE

Comparing Assistant