

HIGH COURT OF JUDICATURE FOR RAJASTHAN
JODHPUR

D.B. Central/excise Appeal No. 36/2025

Union Of India

----Appellant

Versus

Hindustan Zink Limited

----Respondent

For Appellant(s)	:	Mr. Rajvendra Saraswat
For Respondent(s)	:	Mr. Sharad Kothari

HON'BLE MR. JUSTICE VINIT KUMAR MATHUR
HON'BLE MR. JUSTICE ANUROOP SINGHI

Order

06/08/2025

1. The matter comes up on an application under Section 5 of Limitation Act.
2. For the reasons stated in the application, the same is allowed. The delay in filing the appeal is hereby condoned.
3. Learned counsel for the appellant has shown to this Court the order dated 18.12.2024 passed in D.B. Central/Excise Appeal No.26/2024 Union of India v. Hindustan Zink Limited, which reads as follows:

"1. *Heard.*

2. *This appeal is admitted on the following substantial questions of law:*

"(i) *Whether the Tribunal was correct in allowing the appeal that Cenvat credit availed on parts of Power Plant/KPTA Plant, wherein the purchase order is given for supply of Power Plant/KPTA Plant (including erection and commissioning), is admissible to the Respondent?*

(iv) *Whether the end product, admittedly captive Power Plant, can be termed as 'goods' or 'immovable property' for the purpose of*

*availing CENVAT credit on its parts/components/inputs used in its setting up?
(v) Whether the Respondent can be considered manufacturer of CPP merely for the reason that the same had been constructed in its premises while the same has been construed by its contractors (another person) in term of the designated contract. Under reference?"*

3. Issue notice of admission of appeal to the respondent.

4. Mr. Sharad Kothari, learned counsel appears for the respondent and takes notice. Service is, therefore, complete.

5. Let copy of memo of appeal be supplied to learned counsel for the respondent.

6. List the matter for hearing."

4. In view of the above, issue notice of admission of appeal to the respondent.

5. Mr. Sharad Kothari, learned counsel appears for the respondent and accept notice. Thus, service is complete.

6. Let copy of memo of appeal be supplied to learned counsel for the respondent.

7. List alongwith D.B. Central/Excise Appeal No.26/2024 for hearing.

(ANUROOP SINGHI),J

(VINIT KUMAR MATHUR),J