

HIGH COURT OF JUDICATURE FOR RAJASTHAN
JODHPUR

D.B. Central/excise Appeal No. 50/2025

Union Of India

----Appellant

Versus

Hindustan Zinc Limited

----Respondent

For Appellant(s)	:	Mr. Rajvendra Saraswat assisted by Mr. Jitesh Kumar Suthar
For Respondent(s)	:	-

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE BALJINDER SINGH SANDHU

Order

05/12/2025

1. Heard.
2. One of the contentions raised by the learned counsel for the Union of India is that the issue decided by the Customs, Excise and Service Tax Appellate Tribunal (CESTAT) in the present case is to be examined by this Court in D.B Central/Excise Appeal No. 26/2024. The fact regarding the pendency of the appeal on the same substantial questions of law before this Court was brought to the knowledge of the CESTAT. However, it ignored the said aspect and proceeded to decide the appeal in favour of the respondent by relying upon the decision which was upheld by the High Court of Himachal Pradesh.
3. Issue notice.
4. The appeal is admitted on the substantial questions of law as framed in the D.B Central/Excise Appeal No. 26/2024.



5. Tag this appeal along with D.B Central/Excise Appeal No. 26/2024.

(BALJINDER SINGH SANDHU),J

(SANJEEV PRAKASH SHARMA),ACJ

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