

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Central/excise Appeal No. 10/2023

M/s Rajasthan Prime Steel Processing Centre Pvt Ltd

----Appellant

Versus

Commissioner Of Central Excise And CGST

----Respondent

For Appellant(s) : Mr. Dharnendra Rana with
Mr. Rahul Sharma &
Mr. Akshay Agarwal

HON'BLE THE CHIEF JUSTICE AUGUSTINE GEORGE MASIH
HON'BLE MR. JUSTICE SAMEER JAIN

Order

12/10/2023

1. Learned counsel for the petitioner places reliance upon the Full Bench judgment of the Bombay High Court in **The Commissioner of CGST & Central Excise, Belapur, Navi Mumbai Vs. Hindustan Petroleum Corporation Ltd., 2021 (12) TMI 1013** to contend that the present appeal would be maintainable.
2. Let notice be issued on the question of maintainability of the present appeal, at this stage, in the light of the fact that the petitioner had earlier approached the Hon'ble Supreme Court which has remanded the case for consideration on the aspect of limitation alone upholding the order of the assessment.
3. Mr. Ajay Shukla and Mr. Devesh Yadav, learned counsel accept notice on behalf of respondents.
4. Complete copy of the appeal be handed over to the counsel opposite during the course of the day.



5. List on 28.11.2023 showing names of Mr. Ajay Shukla and Mr. Devesh Yadav in the cause list as counsel for the respondents.

(SAMEER JAIN),J

(AUGUSTINE GEORGE MASIH),CJ

KAMLESH KUMAR/RAJAT/2