

STA-13-2019 (O&M)

2025:PHHC:069062-DB



IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CM-10049-CII-2025 in/and  
STA-13-2019 (O&M)  
Date of decision: 16.05.2025

COMMISSIONER OF CENTRAL EXCISE, CHANDIGARH-I

..... Appellant(s)

**Versus**

SPICE COMMUNICATION PVT. LTD., MOHALI

.... Respondent(s)

**CORAM:- HON'BLE MRS. JUSTICE LISA GILL  
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Sourabh Goel, Advocate for appellant.

Mr. Amrinder Singh, Advocate for respondent.

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**LISA GILL, J.**

1. CM-10049-CII-2025 has been filed on behalf of the respondent for disposal of this appeal in view of judgment of Hon'ble the Supreme Court in *Bharti Airtel Ltd. Vs. Commissioner of Central Excise, Pune, 2024(132) GSTR 404 (SC)*.

2. At request and with consent of learned counsel for the parties above mentioned appeal is taken on Board today itself for disposal.

3. Prayer in this appeal under Section 35G of the Central Excise Act, 1944 read with Section 83 of the Finance Act, 1994, is for setting aside Order dated 28.07.2017 (Annexure A-5), passed by learned Customs, Excise and Service Tax Appellate Tribunal (CESTAT), Chandigarh in ST/768/2009.

7. Accordingly, CM-10049-CII-2025 is allowed. Present appeal is accordingly dismissed.

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8. Pending miscellaneous application(s), if any, stand(s) disposed of accordingly.

**(LISA GILL)**  
**JUDGE**

**16.05.2025**  
*Sunil*

**(SUDEEPTI SHARMA)**  
**JUDGE**

Whether speaking/reasoned:	Yes/No
Whether reportable:	Yes/No