

IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDI GARH

CEA-23-2016 (O&M)  
Date of decision: - 22.03.2017

Principal Commissioner of Central Excise, Gurgaon-II  
Commissionerate Gurgaon, Haryana.

... Appellant

Versus

M/s Minda Industries Ltd.

... Respondent

CORAM: HON'BLE MR. JUSTICE S. J. VAZIFDAR, CHIEF JUSTICE  
HON'BLE MR. JUSTICE ANUPINDER SINGH GREWAL

Present: - Mr. Tajender K. Joshi, Advocate,  
for the appellant.

Mr. Amrinder Singh, Advocate,  
for the respondent.

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S. J. VAZIFDAR, C. J. (ORAL)

This is an appeal against the order dated 10.07.2015 of the Customs, Excise and Service Tax Appellate Tribunal remanding the matter to the adjudicating authority.

2. Mr. Amrinder Singh, the learned counsel appearing on behalf of the respondent, raised a preliminary objection as to the maintainability of the appeal. It is admitted that the order of the Tribunal deals with the question of valuation of the goods for the purpose of assessment as well as with other questions. By our order and judgement dated 14.03.2017 in CEA-18-2016 titled as Principal Commissioner of Central Excise and Service Tax Vs M/s Raja Dyeing, Ludhiana, we had held that where the order of the Appellate Tribunal deals with a question of rate of duty or valuation of the goods for the purpose of assessment as well as with other questions relating to other aspects, an appeal is not maintainable under Section 35 G of

the Central Excise Act, 1944 (in short the Act) to the High Court.

3. In view thereof, this appeal is dismissed only on the ground that it is not maintainable under Section 35 G of the Act.

(S. J. VAZIFDAR)  
CHIEF JUSTICE

(ANUPINDER SINGH GREWAL)  
JUDGE

22.03.2017

Amodh

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