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IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CEA No.48 of 2016 (O&M)
Date of decision : 27.09.2018

Principal Commissioner of Central Excise

... Appellant

Versus

M/s Shivam Autotech Limited

... Respondent

**CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE AMIT RAWAL**

Present: Mr. Sharan Sethi, Advocate
for the appellant.

RAJESH BINDAL, J.

The appellant in the present appeal has challenged the order dated 19.08.2015 passed by the Customs, Excise and Service Tax Appellate Tribunal, New Delhi, arising out of Appeal No.E/60781/2013, raising the following substantial questions of law:-

- “(i) Whether the CESTAT was right in dropping the demand towards duty pertaining to the extended period of limitation?
- ii) Whether the Hon'ble Tribunal was justified in dropping the demand towards duty pertaining to the extended period of limitation despite the finding of the adjudicating authority that the Sales Tax/VAT amounts collected by the assessee from their customers were retained by them and not paid to the Haryana Government?

- iii) Whether the Hon'ble Tribunal was correct in dropping the demand towards duty pertaining to the extended period of limitation when it had itself relied upon the judgment of Hon'ble Apex Court in the case of “Maruti Suzuki India Ltd. Vs. CCE Delhi-2014(307) ELT625 (SC) and Super Synotex (India) Ltd. Vs. CCE Jaipur-2014 (301) ELT (273)” wherein it was held that amount of sales tax concession retained by the respondent is required to be added in the assessable value?
- iv) Whether any amount of concession on sales tax retained by the respondent is required to be added in the assessable value as per CBEC Circular F.No.354/81/2000-TRU dated 30.06.2000 or not?
- v) Whether the Hon'ble Tribunal was justified in setting aside the consequential penalty imposed upon the respondent when the Tribunal had itself held that the amount of sales tax concession retained by the respondent is required to be added in the assessable value and the respondents had intentionally not done so?
- vi) Whether the Hon'ble Tribunal was justified in setting aside the consequential penalty imposed upon the respondent in respect of the period that was admittedly within limitation and the demand for which was confirmed by the Tribunal itself?

At the time of hearing, learned counsel for the appellant-revenue fairly admitted that issues raised in the present appeal are squarely

covered against the revenue vide order passed by this Court in “Principal Commissioner of C. Ex. Gurgaon-II V/s Ucal Fuel Systems Ltd.” 2017 (345) ELT 77 (P&H) and “Commissioner of Central Excise, Delhi-III V/s Microtek Forgings” 2016 (341) ELT 218 (P&H).

For the detailed reasons recorded in Ucal Fuel Systems Ltd's case (supra) and Microtek Forgings's case (supra), we do not find any substantial question of law arises as the issues have already been settled in favour of the assessee. The appeal is, accordingly, dismissed.

**(RAJESH BINDAL)
JUDGE**

**(AMIT RAWAL)
JUDGE**

27.09.2018
Yogesh Sharma

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Whether speaking/reasoned **Yes/ No**

Whether Reportable **Yes/ No**