CUSTOMS EXCISE & SERVICE TAX APPLELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
COURT NO. II

Excise Appeal No.50013 of 2022 (SM)

Divisional Forest Officer **Appellant**

VERSUS

Commissioner of Central Goods & Service Tax, **Respondent**
Dehradun.

APPEARANCE:

Ms. Richa Mishra, ld. Counsel for the appellant.
Shri Gopi Raman, Authorised Representative for the respondent.

DATE OF HEARING:23.05.2023

ORDER

The issue involved in this appeal is regarding taxability of Oleo Resin /Raw Pine Resin collected from Pine tress, which is used as raw materials in the industrial units. The issue seems to be apparently decided by the Division Bench of Uttarakhand High Court in Special Appeal No.227 of 2011 & Ors in Commissioner of Central Excise & Customs Vs. M/s. Dujodwala Resins & Terpenes Ld. & Another

2. Ld. Counsel for the appellants seeks some time on the ground that Senior Counsel is not available today.

3. In the circumstances that the matter seems to be decided by the Hon'ble High Court of Uttarakhand, time is allowed by way of last chance.

4. Put up for hearing on **08.06.2023.**

(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

Ckp.