



HIGH COURT OF CHHATTISGARH, BILASPUR

Order Sheet

TAXC No. 31 of 2023

Prachi Resins Pvt Ltd **Versus** Principal Commissioner, Central Excise, Raipur

26-04-2023	<p>Mr. Priyank Rathi, counsel for the appellant.</p> <p>Mr. Ashutosh Singh Kachhawaha, counsel for the respondent.</p> <p>The case is admitted on the following substantial question of law:-</p> <ol style="list-style-type: none">1. “Whether the CESTAT committed a patent illegality in not setting aside the demand of excise duty while holding that the clandestine removal allegation could not be proved by the revenue against the appellant.”2. Whether the CESTAT failed to set aside the demand of central excise while setting aside the penalty under Section 11 AC on account of the fact that the show cause notice in respect of the duty demanded was time barred under Section 11 A of the Central Excise Act. <p>Call for the records of Excise Appeal No. 50931 of 2021.</p> <p>The Registry is directed to publish the name of Mr. Ashutosh Singh Kachhawaha as counsel for the respondent in the cause list.</p> <p style="text-align: center;">Sd/- (Goutam Bhaduri) Judge</p> <p style="text-align: center;">Sd/- (Sachin Singh Rajput) Judge</p>
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