



Sr. No. 3 2023:JKLHC-JMU:3439-DB

**HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT JAMMU**

CEA No. 122/2023
CM Nos. 4663/2023, 4664/2023

Commissioner of Central GST and Central
Excise J and K Jammu

....Petitioner(s)/Appellant(s)

Through :- Mr. Jagpaul Singh, Advocate

V/s

M/S J and K Pigments Pvt. Ltd. Kathua J
and K

....Respondent(s)

Through :-

**Coram: HON'BLE MR. JUSTICE TASHI RABSTAN, JUDGE
HON'BLE MR. JUSTICE RAHUL BHARTI, JUDGE**

ORDER
07.08.2023

1. This appeal is similar and identical to the several other Excise Appeals which have been considered and decided by this Court vide judgment and order dated 23rd May 2022 wherein CEA No. 10 of 2020 was the leading case.
2. Having heard counsel for the appellant, we are of the opinion that as no new ground is available to the appellant, the matter stands squarely covered by the above decision.
3. Accordingly, this appeal is **dismissed** on the same terms and conditions as laid down in the judgment and order dated 23rd May, 2022 passed in CEA No. 10/2020 and connected appeals.

(Rahul Bharti)
Judge

(Tashi Rabstan)
Judge

Jammu:
07.08.2023
Pawan Angotra