

Serial No.03
Regular List

HIGH COURT OF MEGHALAYA
AT SHILLONG

Central Excise Ap.No.21/2018

Date of Order: 29.11.2018

The Commissioner of Goods and Service Tax, Shillong Vs. M/s Meghalaya Cast and Alloys Pvt. Ltd.

Coram:

Hon'ble Mr. Justice Mohammad Yaqoob Mir, Chief Justice
Hon'ble Mr. Justice H.S. Thangkhiew, Judge

Appearance:

For the Petitioner/Appellant(s) : Mr. N Mozika, Adv
For the Respondent(s) : Mr. D Sahu, Adv

i) Whether approved for reporting in Law journals etc.: Yes/No

ii) Whether approved for publication in press: Yes/No

Heard considered.

The following substantial questions of law arise for determination:-

(i) Whether the Appellate Tribunal without adverting to the question of suppression on the part of the respondent was justified in accepting the contention of learned counsel for the petitioner therein.

(ii) Whether in absence of adjudication regarding suppression, imposition of penalty could be set aside.

Be listed for hearing after four weeks.

(H.S. Thangkhiew)
Judge

(Mohammad Yaqoob Mir)
Chief Justice

Meghalaya
29.11.2018
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