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Appeal Before Hon. High Court On The Issue Of Exemption Notification -Not Maintainable

(Principal Commissioner V/s Reliance Industries Ltd.)²⁾

Hon'ble Gujarat High Court in above cited judgment under Central Excise Act, 1944, observed that appeal is not maintainable on the dispute of Exemption Notification under CE Act, 1944, it will directly to be filed before the Hon'ble Apex Court.

Observation OF HON'BLE COURT:

- The dispute related to Exemption Notification being directly and proximately related to Applicability of Rate of Duty.
- Applicability of Rate of Duty issue is only maintainable before the Hon'ble Supreme Court under section 35L Central Excise Act, 1944.
- Appeal under section 35G of the CE Act is not maintainable before the Hon'ble High Court on the issue of Classification Of Goods, Exemption Notification, Rate Of Duty, Valuation Of Goods And Tariff.
- Hon'ble Apex Court while relying upon "*Navin Chemicle Mfg. & Treding Co.Ltd*"³ (supra) held that issue pertains to Classification Of Goods and as to whether they are covered by Exemption Notification Directly Or Proximately to the Rate Of Duty, Valuation Of Goods and Tariff, will indirectly to be filled before the Hon'ble Apex Court.
- Further, a mention were again discernible in judgment of "*Swiss glass coat equipments ltd.*" and "*Kich Industries*"⁴, wherein appeal Under section 35G of CE Act, 1944 is not maintainable with regard the issue of determination of duty on excisable goods in question.

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¹ Majesty legal is a LAW FIRM established in 2013 by Ms. Mahi Yadav. Objective of this legal update is to provide insights on law and statutes and is personal in nature, not to be deemed as legal advice.

² Tax Appeal no-527/2022

³ 1993 (68) ELT 3(SC)

⁴ 2014 (305) ELT 107(GUJ.)