IN THE SUPREME COURT OF INDIA

B.V. Nagarathna and Nongmeikapam Kotiswar Singh, JJ.

TIGRANIA METAL AND STEEL INDUSTRIES PVT. LTD.

Versus

COMMISSIONER OF CENTRAL EXCISE

Petition for Special Leave to Appeal (C) No. 16986 of 2015, decided on 3-9-2024

Demand and recovery - Limitation period - Extension of period - In impugned order, High Court had held that mere filing of classification list or visits and communication of intended visits by audit parties was no ground for not invoking extended period in absence of evidence that audit parties were given opportunity to inspect or actually inspected evidence of duty paid nature of inputs as claimed in classification list - It was concluded by High Court that no question of law arose in assessee's appeal against invocation of extended period of limitation because orders of adjudicating authority and Tribunal to invoke extended period of limitation were based on pure finding of facts after taking into account visit of audit officers - On filing SLP by assessee before Supreme Court - *HELD :* View taken by High Court that there was no question of law involved in assessee's appeal, was to be agreed with and SLP filed by assessee was to be dismissed - Section 11A read with Section 35G of Central Excise Act, 1944. *[paras 1 to 3]*

SLP dismissed in favour of department

CASE REVIEW

Tigrania Metal and Steel Industries Pvt. Ltd. v. Commissioner — 2015 (326) E.L.T. 650 (Bom.) — **SLP dismissed** [Paras 1, 2]

REPRESENTED BY : Shri Ravindra Keshavrao Adsure, AOR, for the Petitioner.

S/Shri N. Venkataraman, A.S.G., Ms. Ruchi Gour Narula, Amit Sharma-ii, Rupesh Kumar, Manish Pushkarana, Kritagya Kait, Advocates and Gurmeet Singh Makker, AOR, for the Respondent.

[Order]. - The High Court has found that there is no substantial question of law which arises in this special leave petition.

2. We are in complete agreement with the view taken by the High Court.

3. Hence, the special leave petition is dismissed.

4. Pending application(s), if any, shall also stand disposed of.