

**GIB/CHAN/Indian Oil/19.03.2015/HC-148**

**High Court Category :** Others

**State :** Chandigarh

**Order No.:** GIB/CHAN/Indian Oil/19.03.2015/HC-148

**Name of Entry :**

M/s Indian Oil Corporation Ltd. Panipat

**Date :** 19-03-2015

**Breif Issue :**

**In Commissioner Central Excise Commissionerate Vs M/s Indian Oil Corporation Ltd (Punjab and Haryana High Court)** Appeal Number: CEA No. 44 of 2014 (O&M),  
Date of Judgement/Order: 19/03/2015

*“it was held by Punjab and Haryana High Court that substantive benefits provided by a notification cannot be denied on account of procedural lapses by the assessee.”*