

IN THE HIGH COURT OF BOMBAY AT GOA

EXCISE APPEAL NO. 1 OF 2015

THE COMMISSIONER OF CUSTOMS &
CENTRAL EXCISE & SERVICE TAX.

... Appellant

Versus

M/S. DICEN INDUSTRIES.

... Respondent

Mr. Carlos Alvares Ferreira, Advocate for the Appellants.
Mr. R. Srivastava, Advocate for the Respondents.

Coram:- F. M. REIS &
N. M. JAMDAR, JJ.

Date:- 16th February, 2015

P.C.

Heard Mr. Ferreira, learned Counsel appearing for the Appellants
and Shri Srivastava, learned Counsel appearing for the Respondents.

2. Admit on the following substantial question of law :

(1) Whether the Tribunal were misconstruing the Order
of the Revisional Authority namely Joint Secretary,
Government of India, namely Order no. 209-249/08/CX
dated 13.08.2009 that refund claim sanctioned has
attained finality ?

3. All the contentions of the Respondents are left open including the
maintainability of the Appeal before the Tribunal.

4. Shri Srivastava, learned Counsel, waives service on behalf of the Respondents.

N. M. JAMDAR, J.

F. M. REIS, J.

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