

Ladda

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL No. 21 of 2014.

The Commissioner of Service Tax

Mumbai-I

}Appellant.

Vs

Rochem Separation Systems (I)

Pvt Ltd.

}Respondent.

Mr Pradeep S. Jetly a/with Ms Suchitra Kamble for the Appellant.

Mr Prakash Shah a/with Mr Prasad Paranjape i/by PDS Legal for the Respondent.

**CORAM : S.C. DHARMADHIKARI &
S.P.DESHMUKH, JJ.**

DATE : 12th JANUARY, 2015.

P.C.

1) In the light of the fact that the present appeal is directed against an interim order granting unconditional waiver from the condition of pre-deposit but finding that the main appeal itself has been decided by the Tribunal on 10th December, 2014, we are of the opinion that no useful purpose would be served by considering the rival contentions. Now, that the main appeal and on merits has been decided in favour of the Assessee and against the Revenue, we clarify that while challenging the final order on merits, it would be open

for the Revenue to raise all grounds and pleas, as are raised in the memo of appeal in the present case. Keeping all contentions of both sides open and in that regard, we dispose of this appeal. Any further scrutiny and examination of the grounds of the present appeal will be purely academic in our view. The appeal is disposed of with liberty as above. No costs.

(S.P. DESHMUKH, J.)

(S.C. DHARMADHIKARI,J)