IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO. 190 OF 2014
WITH
CENTRAL EXCISE APPEAL NO. 256 OF 2014
WITH
CENTRAL EXCISE APPEAL NO. 300 OF 2014
WITH
CENTRAL EXCISE APPEAL NO. 301 OF 2014

The Commissioner of Central Excise, }
Pune-I Commissionerate } Appellants
versus
M/s. Volkswagen India (P) Ltd. } Respondent

Mr. Pradeep S. Jetly with Mr. Jitendra B. Mishra for the Appellant.

Mr. V. H. Kantharia with Mr. Jitendra B. Mishra for the Appellant in CEXA/300/2014.

Mr. Prakash Shah with Mr. Jas Sanghavi i/b. M/s. PDS Legal for the Respondent.

CORAM :- S. C. DHARMADHIKARI &
G. S. KULKARNI, JJ.

DATED :- JUNE 30, 2015

P.C. :-

All the four Appeals are of the Revenue and Mr. Jetly as also Mr. Mishra states that there are written instructions from the Commissioner concerned to seek leave to withdraw these Appeals.

2) In the light of the written instructions received, the Revenue is allowed to withdraw these Appeals. We clarify that we have expressed no opinion on the rival contentions so also the questions raised. Each one of them are kept open. Each of these Appeals are allowed to be withdrawn and disposed of as such.

3) We record the statement of Mr. Jetly that the written instructions indicate that leave to withdraw is sought with liberty to file Appeals before the Hon'ble Supreme Court of India.

4) Mr. Shah, however, submits that the Assessee has objection to the maintainability of the Appeals before the Hon'ble Supreme Court of India and rather they are maintainable in this Court.

5) Once we have allowed the Appeals to be withdrawn and now having clarified that it is with leave to approach the competent Court, then, we need not express any opinion even on these contentions. They are also kept open for being raised at an appropriate stage.

(G.S.KULKARNI, J.) **(S.C.DHARMADHIKARI, J.)**