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

CENTRAL EXCISE APPEAL NO. 232 OF 2014

The Commissioner of Central Excise	**}**	
Pune – I	**}**	**Appellant**
versus		
M/s. SKF India Ltd.	**}**	**Respondent**

Mr. Vijay Kantharia with Mr. Jitendra B. Mishra for the Appellant.

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

CORAM :- S. C. DHARMADHIKARI &
B. P. COLABAWALLA, JJ.

DATED :- OCTOBER 12, 2015

P.C. :-

The Appeal challenges the order passed by the Customs, Excise and Service Tax Appellate Tribunal dated 7th January, 2014.

2) The Revenue, in support of this Appeal, states that it raises two substantial questions of law, formulated at page 6 of the paper book. Mr. Kantharia appearing in support of this Appeal submitted that both questions are substantial questions of law. However, in regard to the first question at page 6 para 5(a) of the paper book, Mr. Prakash Shah appearing for the Revenue relies upon an order passed by us on 25th August, 2015 in **Central Excise Appeal No. 136 of 2014** in the

matter of *The Commissioner of Central Excise, Pune – I Commissionerate vs. M/s. Sandvik Asia Ltd.*

3) With the assistance of Mr. Kantharia and Mr. Shah, we have perused this order and we find that as far as the first question is concerned, the controversy is squarely covered by our order. Nothing contrary to the same has been brought to our notice. The first question is, therefore, not a substantial question of law.

4) As far as the second question is concerned, the Tribunal has only given effect to the provision. The Tribunal has found that the principles of unjust enrichment will not be applicable given the clear legal position. In such circumstances, even the second question cannot be said to be a substantial question of law. The Appeal is thus devoid of merits and is dismissed.

(B.P.COLABAWALLA, J.) **(S.C.DHARMADHIKARI, J.)**