IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

CENTRAL EXCISE APPEAL NO. 50 OF 2015

M/s Nirlep Applicances Ltd. ...APPELLANT

versus

The Commissioner
Central Excise and customs,
Aurangabad ...RESPONDENT

.....
Mr. R.S. Deshmukh, Advocate for appellant
Mrs. Kalplata Patil -Bharaswadkar, Advocate for respondent
.....

CORAM : S. V. GANGAPURWALA AND
K.K. SONAWANE, JJ.

DATED : 15th APRIL, 2016.

Order :-

1. Mrs. Kalpalata Patil Bharaswadkar, learned counsel for respondent raises preliminary objection that the matter is with regard to assessment and valuation in as much the appellant is seeking exemption pursuant to notification and as such appellant cannot invoke section 35-G of the Central Excise Act, 1944(for short “Act of 1944”) as remedy of appeal is available under section 35-L of the Act of 1944 before the Apex Court.

2. In the light of aforesaid objection, Mr. Deshmukh, learned counsel for appellant seeks leave to withdraw the present appeal with liberty to assail impugned order in appeal under section 35-L of the Act of 1944 before the Apex Court.

3. Leave granted.

4. Appeal, as such, stands disposed of as withdrawn with liberty as prayed for.

[K. K. SONAWANE, J.] **[S. V. GANGAPURWALA, J.]**

MTK