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

CENTRAL EXCISE APPEAL NO.45 OF 2012

The Commissioner of Central Excise,
Thane-I Commissionerate .... Appellant
Vs.
M/s. Sunil Industries Ltd. .... Respondent

Mr. Pradeep S. Jetly with Mr. Jitendra B. Mishra
for the Appellant.
Mr. Vishwajit P. Sawant for the Respondent.

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

DATE : DECEMBER 19, 2016

P.C:

1. In the light of the authoritative pronouncements of the Hon'ble Supreme Court of India in the matters of **Commissioner of Central Excise Vs. Angadpal Indl. P. Ltd.**, reported in 2015 (325) E.L.T. 228 (S.C.) and **Shree Bhagwati Steel Rolling Mills Vs. Commissioner of Central Excise**, reported in 2015 (326) E.L.T. 209 (S.C.), the question is answered in favour of the assessee to the extent indicated in

these Judgments and pronouncements.

2. Now nothing survives in this appeal and it is disposed of in terms of these Judgments.

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