

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CENTRAL EXCISE APPEAL NO.162 OF 2006

The Commissioner of Customs and
Central Excise, Raigad Commissionerate Appellant
Vs.
Mitra Steel and Alloys Private Ltd. Respondent

Ms P.S. Cardozo with Mr. Jitendra B. Mishra for
the Appellant.
None for the Respondent.

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

DATE : DECEMBER 19, 2016

P.C:

1. It is stated that the papers have been taken away from M/s. PDS Legal. Appearance of M/s. H.R. Shetty & Associates has been entered. The Vakalatnama has been filed by M/s. H.R. Shetty & Associates on 21-11-2016. Thereafter the matter has appeared and was listed today.

2. None appears on behalf of the respondent, though

served.

3. 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 questions ought to be answered in favour of the assessee to the extent indicated in these Judgments and pronouncements.

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

(B.P. COLABAWALLA, J.)

(S.C. DHARMADHIKARI, J.)