

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CUSTOMS APPEAL NO.50 OF 2015

The Commissioner of Customs,
Pune Commissionerate

.... Appellant

Vs.

M/s. Ratnagiri Gas & Power Pvt. Ltd.

.... Respondent

Mr. Jitendra B. Mishra for the Appellant.

Mr. V. Sridharan, Senior Counsel with Mr. Prakash
Shah & Mr. Jas Sanghavi i/by M/s. PDS Legal for
the Respondent.

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

DATE : SEPTEMBER 19, 2016

P.C:

Having heard Mr. Mishra, appearing for the appellant/Revenue and in view of the facts and circumstances peculiar to the assessee's case, as narrated in para 5 of the impugned order, it is evident that the view taken by the Tribunal is possible and plausible. Given the facts and circumstances of the present case, such a view cannot be termed as perverse or vitiated by any error of law apparent on the face of the record. The appeal does not raise any substantial question of law. It is dismissed.

(B.P. COLABAWALLA, J.)

(S.C. DHARMADHIKARI, J.)