IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CUSTOMS APPEAL NO.73 OF 2015

Messrs. Global Exim .... Appellants
Vs.
The Commissioner of Customs (Exports) .... Respondent

Mr. Prakash Shah with Mr. Jas Sanghavi i/by M/s. PDS Legal for the Appellants.
Mr. Pradeep S. Jetly for the Respondent.

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

DATE : SEPTEMBER 19, 2016

P.C:

1. This appeal challenges an order passed on 4th/16th September, 2014 by the Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench, Mumbai.

2. Mr. Shah, appearing for the appellants in support of this appeal submits that there are two substantial questions of law and as framed at page 10 of the paper-book and which arise from the order of the Tribunal.

3. However, the appellants before the Tribunal and before us were denied the exemption from Anti Dumping Duty as per Notification No.24/2013 dated 18-4-2013.

4. Mr. Shah fairly concedes that this Court has decided similar issue in the case of **Sevantilal & Sons V/s. Union of India** and the Judgment is reported in 2015 (324) E.L.T. 347 (Bom.) and it is submitted that the issue has been answered in favour of the Revenue and against the assessee for the reasons assigned in that Judgment.

5. In such circumstances, we do not find that the present appeal raises any substantial question of law. The issue stands already answered. The appeal is, therefore, dismissed.

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