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

CENTRAL EXCISE APPEAL NO.279 OF 2014

The Commissioner of Central Excise and
Service Tax, Kolhapur Commissionerate ... Appellant
versus
M/s.Maruti Cotex Limited, Kolhapur ... Respondent

Mr.Pradeep s. Jetly with Mr.J.B.Mishra for Appellant.
None present for the Respondent.

CORAM : S.C.DHARMADHIKARI AND
G.S.PATEL, JJ.

DATE : 01 February 2016

PC :

1. Having heard Mr.Jetly appearing for the Appellant and though he would invite our attention to the order passed on 21 July 2014 in Central Excise Appeal No.139 of 2013 admitting the substantive appeal in the case of very Assessee/Respondent herein, we are not inclined to admit this appeal. This appeal challenges an interim order passed on 12 November 2013. The Customs, Excise and Service Tax Appellate Tribunal, West Regional Bench, at Mumbai takes a prima facie view that the Respondent herein had made out a case for grant of interim relief and the Tribunal granted unconditional waiver from pre-deposit of the dues adjudged against the Respondent and stayed

the recovery thereof during pendency of the appeal before the Tribunal.

2. Finding that the discretion has been exercised in the peculiar backdrop of the facts, we do not find that present appeal raises any substantial question of law. The appeal is dismissed. No order as to costs.

(G.S.PATEL, J.) (S.C.DHARMADHIKARI, J.)

MST