

IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION  
**WRIT PETITION NO.1907 OF 2009**

M/s. Angadpal Industries Ltd. .... Petitioners

Vs.

Secretary, Ministry of Finance & Ors. .... Respondents

Ms Aparna Hirandagi for the Petitioners.

Mr. Jitendra B. Mishra for the Respondents.

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

**DATE** : OCTOBER 24, 2016

**P.C:**

Having heard both sides, we find that the controversy is covered in favour of the petitioners and against the respondents by the Judgment of the Hon'ble Supreme Court of India in the case of **M/s. Shree Bhagwati Steel Rolling Mills V/s. The Commissioner of Central Excise**, reported in 2015 (326) E.L.T. 209 (SC). Rule is made absolute accordingly. There will be no order as to costs. The impugned penalty is quashed and set aside.

(B.P. COLABAWALLA, J.)

(S.C. DHARMADHIKARI, J.)