

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

CENTRAL EXCISE APPEAL NO. 258 OF 2014

|                                    |   |            |
|------------------------------------|---|------------|
| The Commissioner of Central Excise | } | Appellant  |
| versus                             |   |            |
| M/s. Indian Oil Corporation Ltd.   | } | Respondent |

Mr. Pradeep S. Jetly i/b. Mr. Jitendra B.  
Mishra for the Appellant.

Ms. Padmavati Patil i/b. Ms. Aparna  
Hirandagi for the Respondent.

CORAM :- S. C. DHARMADHIKARI &  
G. S. PATEL, JJ.

DATED :- JANUARY 4, 2016

P.C. :-

Having heard both sides and finding that the controversy sought to be raised by the Revenue before us is rendered academic, as the Tribunal has disposed of the main Appeal by now, we do not think that the questions of law and termed as substantial should be considered and entertained in this Appeal. These are kept open for being considered in an appropriate case. The Appeal is disposed of as infructuous.

(G.S.PATEL, J.)

(S.C.DHARMADHIKARI, J.)