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

CENTRRAL EXCISE APPEAL NO. 102 OF 2016

The Principal Commissioner	}	
of Central Excise	}	Appellant
versus		
M/s. Reliance Industrial	}	
Products	}	Respondent

WITH
CENTRAL EXCISE APPEAL NO. 197 OF 2016

The Commissioner of Central	}	
Excise and Service Tax	}	Appellant
versus		
Reliance Industries Ltd.	}	Respondent

WITH
CENTRAL EXCISE APPEAL NO. 144 OF 2017

Commissioner of Central	}	
Excise and Service Tax	}	Appellant
versus		
Reliance Industries Limited	}	Respondent

WITH
CENTRAL EXCISE APPEAL NO. 160 OF 2017

Commissioner of Service Tax	}	Appellant
versus		
Reliance Industries Limited	}	Respondent

Ms. P. S. Cardozo for the appellants.

Ms. Lyra Fernandes i/b. Mr. Jayprakash Dhanuka for the respondent in CEXA/102/2016.

Mr. Vipin Kumar Jain with Ms. Shilpa Balani and Mr. Ramnath Prabhu for the respondent in CEXA/160/2017.

CORAM :- S. C. DHARMADHIKARI &
PRAKASH. D. NAIK, JJ.
DATED :- FEBRUARY 26, 2018

P.C. :-

1. We take up Central Excise Appeal No. 102 of 2016. That is the Revenue's appeal. The advocate appearing for the respondent-assessee in that appeal is in personal difficulty. At his request, place the Central Excise Appeal No. 102 of 2016 on 5th March, 2018.

2. The rest of the appeals, which are stated to be involving similar point and issue, are now stated to be dissimilar and distinct from each other. Therefore, let these appeals not be clubbed along with Central Excise Appeal No. 102 of 2016. Let each of these appeals be listed separately as per their turn for admission.

3. We delete Central Excise Appeal No. 160 of 2017 from the above order simply because, it is conceded that the revenue impact in this appeal is less than the amount stipulated in the circular of the Central Board of Excise and Customs. Hence, the Central Excise Appeal No. 160 of 2017 is disposed of as not pressed.

(PRAKASH.D.NAIK, J.) (S.C.DHARMADHIKARI, J.)