

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

CENTRAL EXCISE APPEAL NO. 248 OF 2014

The Commissioner, Central Excise and Service Tax	}	Appellant
versus		
Chhatrapati Shahu Rayat Sakhar Udyog	}	Respondent

Mr. Pradeep S. Jetly with Mr. Jitendra B.
Mishra for the Appellant.

None for the Respondent.

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

DATED :- JANUARY 4, 2016

P.C. :-

After this Appeal was called out, Mr. Jetly and Mr. Mishra both concede that in view of the pronouncement of the Hon'ble Supreme Court of India in Appeal No. 3947 of 2013, the substantial questions of law would not survive. The same stand answered against the Revenue and in favour of the Respondent/Assessee. The Appeal is therefore dismissed. There would be no order as to costs.

(G.S.PATEL, J.)

(S.C.DHARMADHIKARI, J.)