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

CENTRAL EXCISE APPEAL NO.156 OF 2011

The Commissioner of Central Excise,
Mumbai-I Commissionerate .... Appellant
Vs.
M/s. New Era Fabrics Ltd. .... Respondent

WITH
CENTRAL EXCISE APPEAL NO.32 OF 2012

The Commissioner of Central Excise,
Thane-I Commissionerate .... Appellant
Vs.
M/s. Harileela Process House .... Respondent

Mr. A.S. Rao with Mr. Jitendra B. Mishra for the Appellant in CEXA-156/2011.
Mr. Pradeep S. Jetly with Mr. Jitendra B. Mishra for the Appellant in CEXA-32/2012.
Ms Aparna Hirandagi for the Respondent in both Appeals.

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

DATE : DECEMBER 19, 2016

P.C:

1. In the light of the authoritative pronouncements of

the Hon'ble Supreme Court of India in the matters of **Commissioner of Central Excise Vs. Angadpal Indl. P. Ltd.**, reported in 2015 (325) E.L.T. 228 (S.C.) and **Shree Bhagwati Steel Rolling Mills Vs. Commissioner of Central Excise**, reported in 2015 (326) E.L.T. 209 (S.C.), the question ought to be answered in favour of the assessee to the extent indicated in these Judgments and pronouncements.

2. Now nothing survive in these appeals and they are disposed of in terms of these Judgments.

(B.P. COLABAWALLA, J.) (S.C. DHARMADHIKARI, J.)