

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
BENCH AT AURANGABAD**

**FIRST APPEAL NO. 1147 OF 2006**

Commissioner of Central Excise & Customs  
Town Centre, N-5, CIDCO, Aurangabad

**.. Appellant.**

Versus

M/s Bajaj Auto Ltd., M.I.D.C. Area,  
Waluj, Aurangabad

**.. Respondent.**

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Mr. D.S. Ladda, Advocate for the appellant.

Mrs. Charuta S. Deshmukh, Advocate for the respondent.

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**CORAM : R.D. DHANUKA &  
SUNIL K. KOTWAL, JJ.**

**Dated : 24.08.2017.**

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**ORAL ORDER :-**

1. Mrs. Deshmukh, learned Counsel for the Assessee points out that the tax effect in this appeal is less than Rs. 20,00,000/- (Rupees Twenty Lakh) and as per the Circular issued by the Central Government, this appeal cannot be maintained.

2. Mr. D.S. Ladda, learned Counsel for the appellant does not dispute this position.

3. In view of the Circular issued by the Central Government, this appeal does not survive and is accordingly disposed of.

4. In view of the disposal of First Appeal, the pending Civil Application, if any, stands disposed of. No order as to costs.

**( SUNIL K. KOTWAL )**  
**JUDGE**

**( R.D. DHANUKA )**  
**JUDGE**

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vdd/-