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**IN THE HIGH COURT OF BOMBAY AT GOA**

**CIVIL APPLICATION NO. 92 AND 93 OF 2017**

**CIVIL APPLICATION NO. 92 OF 2017**

Gaurav Goel, ...Applicant

*Versus*

Commissioner of Customs, Central Excise & ...Respondent  
Service Tax

**AND**

**CIVIL APPLICATION NO. 93 OF 2017**

Twenty First Century Iron & Steel Ltd. ...Applicants

*Versus*

Commissioner of Customs, Central Excise & ...Respondent  
Service Tax

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**Mr Rajiva Srivastava, Advocate, for the Applicants.**

**Mr. C. A. Ferreira, Advocate for the Respondents.**

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**CORAM: G.S. PATEL &  
NUTAN D. SARDESSAI, JJ**  
**DATED: 11th September 2017**

**PC:-**

1. In view of the order in the main Appeals (Customs Appeal Nos 2 and 3 of 2017) passed today, these applications for stay are infructuous and are disposed of accordingly.

**NUTAN D. SARDESSAI J.**

**G. S. PATEL J.**