

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CENTRAL EXCISE APPEAL NO.136 OF 2006

The Commissioner of Central Excise,
Mumbai-I

.... Appellant

Vs.

M/s. Sapna Engineering & 2 Others

.... Respondents

Ms P.S. Cardozo with Mr. Joel A. Carlos for the
Appellant.

Mr. V.M. Doiphode i/by M/s. V.M. Doiphode & Co.
for the Respondents.

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

DATE : MARCH 14, 2017

P.C:

1. It is conceded by both sides that, save and except the name of the alleged dummy unit, the facts and circumstances in the present appeal being identical to those in Central Excise Appeal No.90 of 2006, the present appeal should also be disposed of for the reasons recorded in the Judgment delivered today in Central Excise Appeal No.90 of 2006.

2. In view of the above, the reference to M/s. Neha Refrigeration in Central Excise Appeal No.90 of 2006 shall stand substituted in this appeal with that of M/s. Engineer Industries. Save and except this modification, the Judgment passed today in Central Excise Appeal No.90 of 2006 will govern the disposal of this appeal. Ordered accordingly.

(B.P. COLABAWALLA, J.)

(S.C. DHARMADHIKARI, J.)