

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

**NOTICE OF MOTION NO. 698 OF 2017
IN
CENTRAL EXCISE APPEAL NO. 206 OF 2016**

Tata Steel Limited	}	Appellant
versus		
The Commissioner of	}	
Service Tax	}	Respondent

Mr. V. Sridharan – Senior Advocate with
Mr. Prakash Shah and Mr. Jas Sanghavi
i/b. M/s. PDS Legal for the applicant.

Ms. P. S. Cardozo for the respondent.

**CORAM :- S. C. DHARMADHIKARI &
PRAKASH. D. NAIK, JJ.
DATED :- APRIL 24, 2017**

P.C. :-

1. Having heard both sides and finding that the appeal has been admitted on arguable questions of law, particularly there is a difference of opinion leading to the matter being referred to the third member, the difference of opinion between the two members being on the point of limitation, substantial amount of the liability having been cleared, we are of the opinion that the motion deserves to be made absolute. It is made absolute in terms of prayer clause (a). There would be no order as to costs.

(PRAKASH.D.NAIK, J.) (S.C.DHARMADHIKARI, J.)