Devendra

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

CENTRAL EXCISE APPEAL NO. 30 OF 2016

M/s. The Supreme Industries Ltd. ..Appellant

V/s.

The Commissioner of Central
Excise & Service Tax (LTU). ..Respondent

Mr. M. H. Patil a/w Mr. T. Chandran Nair i/b Ms. Aparna Hirandagi for the Appellant.

Mr. M. Dwivedi for the Respondent.

CORAM : A.S. OKA &
RIYAZ I. CHAGLA, JJ.

DATE : 8TH AUGUST, 2017

P.C.

1. Heard the learned Counsel appearing for the Appellant. The Appellant preferred an Appeal before the Appellate Tribunal against an order in Appeal dated 8th July 2011. Perusal of the impugned order dated 25th June 2015 and in particular paragraph 7 and 8, shows that the Appeal preferred by the Appellant has been allowed by the Appellate Tribunal by holding that the show cause notice which invokes extended period for the demand of ineligible Cenvat credit is blatantly hit by limitation. So ultimately by the

impugned judgment and order, the demand made against the Appellant had been set aside. The learned Counsel appearing for the Appellant invited our attention to the findings recorded in paragraph 6.

2. As the impugned demand stands set aside under the impugned judgment and order, there is no reason to entertain this Appeal. The submissions made by the learned Counsel appearing for the Appellant, as regards the findings recorded in paragraph 6 of the impugned order are kept open and no adjudication is made thereon. We declined to entertain this Appeal and same is disposed of.

(RIYAZ I CHAGLA J) **(A.S. OKA, J)**