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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 6482 OF 2018

M/s. Ambey Vaishno Steels Pvt. Ltd. … Petitioner.
V/s.
Union of India and Anr. …Respondents

WITH
WRIT PETITION NO. 9916 OF 2018

M/s. Shree Siddhi Vinayak Ispat Pvt. Ltd. … Petitioner.
V/s.
Union of India and Anr. …Respondents

WITH
WRIT PETITION NO. 9121 OF 2018

M/s. Shree Bhimeshwari Ispat Pvt. Ltd. … Petitioner.
V/s.
Union of India and Anr. …Respondents

Ms. Aarti Sawer, I/b V.M. Doiphode & Co. for the Petitioners.
Mr. Pradeep S. Jetly, with Mr. J.B. Mishra, for the Respondents in WP No. 6482 of 2018.
Mr. Sham Walve, with Maya Majumdar for Respondents in WP Nos. 9916 of 2018 and 9121 of 2018.

CORAM: M.S.SANKLECHA &
RIYAZ I. CHAGLA, JJ.
DATE: 3RD OCTOBER, 2018.

PC:-

1. Writ Petition Nos. 9916 of 2018 and 9121 of 2018 are not on board. Mentioned. Upon mentioning taken up for consideration at the request of both the parties along with Writ Petition No. 6482 of 2018, which is on board today.

2. These Petitions challenge a common order dated 31st January, 2018 passed by the Commissioner of Central Excise, under the Central Excise Act, 1944 (the Act).

2. Ms. Aarti Sawar, the learned counsel appearing in support of these three Petitions very fairly states that the issue arising herein (not giving of cross examination) was also a subject matter of consideration by this Court in Writ Petition No.10558 of 2017 (***M/s. Shree Siddhi Vinayak Ispat Pvt. Ltd., Vs. Union of India & Anr.)*** challenging the order dated 31 March 2017. The above Petition was dismissed on 25th September, 2018 on the ground that there is an efficacious alternate remedy of an appeal to challenge the order dated 31 March 2017 before the Customs, Excise and Service Tax Appellate Tribunal (Tribunal) under the Act. Therefore, this Court refused to exercise its extra ordinary jurisdiction under Article 226 of the Constitution of India to entertain a challenge to the order dated 31 March 2017.

3. Mr. Jetly, the learned counsel appearing for the Respondents supports the contention made on behalf of the Petitioner. It is contended that the grounds of challenge herein are identical to the grounds of challenge in Writ Petition No. 10558 of 2017 (***M/s. Shree Siddhi Vinayak Ispat Pvt. Ltd., Vs. Union of India & Anr.)***

4. In the above view, for the reasons indicated in our order dated 25th September, 2018 passed in the case of (***M/s. Shree Siddhi Vinayak Ispat Pvt. Ltd., Vs. Union of India & Anr.)*** in

Writ Petition No.10558 of 2017, these Writ Petitions are not entertainedas there is an efficacious alternate remedy of challenging impugned order dated 31st January, 2018 of the Commissioner of Central Excise before the Tribunal under the Act.

5. Accordingly, all the three Petitions are dismissed.

(RIYAZ I. CHAGLA J.) **(M.S.SANKLECHA, J.)**