IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

CIVIL APPLICATION NO. 549 OF 2018
IN
WRIT PETITION NO. 4545 OF 2008

WITH
WRIT PETITION NO. 4545 OF 2008

M/s. Tex-Age } Applicant/Petitioner
versus
Union of India and Anr. } Respondents

Mr. Prakash Shah with Mr. Jas Sanghvi i/b. Mr. U. P. Warunjikar for the petitioner.

Ms. S. V. Bharucha for respondent no. 1.

Mr. P. S. Jetly for respondent no. 2.

CORAM :- S. C. DHARMADHIKARI &
PRAKASH. D. NAIK, JJ.
DATED :- MARCH 12, 2018

P.C. :-

1. We have heard both sides on this civil application. There is no affidavit in reply. Each of the factual statements made in this application are, therefore, deemed to have been admitted. The petitioner is the beneficiary of an order passed against the respondent Revenue on 29th August, 2007 by the Customs, Excise and Service Tax Appellate Tribunal (CESTAT). That order of the tribunal is reported in **2008 (221) ELT 395**. Aggrieved by that order, which was in favour of the petitioner-assessee and

against the Revenue, the Revenue preferred appeal before the Hon'ble Supreme Court. On 5th September, 2016, the civil appeal has been dismissed with a speaking order. The order of the Hon'ble Supreme Court, copy of which is annexed, is also reported in **2016 (340) ELT 3**.

2. Once the effect of this order is that the tribunal's direction is upheld, then, all that remains is giving effect to the order of the CESTAT.

3. After having perused this civil application, the averments therein and the annexures thereto, we are of the opinion that the writ petition itself can be disposed of.

4. This writ petition is disposed of by directing the respondents to give effect to the order of the CESTAT as expeditiously as possible and in any event within a period of two months from the date of receipt of a copy of this order. Once no contentions contrary to the Hon'ble Supreme Court order can be advanced by the Revenue, then, the respondents are bound and liable to implement the order of the CESTAT. It is only that direction which is issued and that has to be implemented.

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