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

CENTRAL EXCISE APPEAL NO. 184 OF 2016

Aman Medical Products Pvt. Ltd.	}	**Appellant**
versus		
The Commissioner, Central Excise and Service Tax, Daman Commissionerate	}	**Respondent**

Mr. Jas Sanghvi i/b. M/s. PDS Legal for the appellant.

Ms. P. S. Cardozo for the respondent.

CORAM :- S. C. DHARMADHIKARI & SMT. BHARATI H. DANGRE, JJ.

DATE :- JANUARY 22, 2018

P.C. :-

1. Having heard Mr. Sanghvi at some length, we find that his persuasive skills fall short in convincing us to admit the appeal for what the assessee-appellant would gain eventually is a sum of Rs.5,64,435/-, which was found to be due and payable.

2. The tribunal has, therefore, granted partial relief. The demand of CENVAT Credit raised on the appellant of Rs.14,04,483/- along with interest and penalty is set aside but the demand of CENVAT Credit of Rs.5,64,435/- along with interest and penalty is upheld. This partial success should not lead to our time being wasted when amount involved is so meager.

Therefore, keeping the questions open for being raised in an appropriate case, we dispose of the appeal.

(SMT. BHARATI H. DANGRE, J.) **(S.C.DHARMADHIKARI, J.)**