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

CENTRAL EXCISE APPEAL NO.20 OF 2017

The Commissioner of Service Tax,
Mumbai-VII Commissionerate .... Appellant
Vs.
M/s. Reliance Communication Ltd. .... Respondent

Ms P.S. Cardozo for the Appellant.
Mr. Jitendra Motwani with Ms Ginita Badani for the Respondent.

CORAM: S.C. DHARMADHIKARI &
PRAKASH D. NAIK, JJ.

DATE : APRIL 16, 2018

P.C:

1. Heard Ms Cardozo, appearing in support of this appeal and Mr. Motwani for the assessee.

2. Mr. Motwani submits that this appeal is one more appeal following **Central Excise Appeal No.6 of 2017** {The Commissioner of Service Tax, Mumbai-VII V/s. M/s. Reliance Communication Ltd.} which was dismissed by this Court by a

speaking order. Ms Cardozo would argue otherwise. She would submit that this appeal raises substantial questions of law because the Tribunal has not set out the facts properly and cogently, has not considered the materials on record but has blindly applied its earlier view.

3. On a perusal of the order under challenge, we are of the firm view that the Tribunal decided the appeal by identical reasoning and which has been accepted by us in the case of this very assessee.

4. We do not see how we can take a different view once the question proposed as substantial question of law was identical to Central Excise Appeal No.6 of 2017 and identical reasoning of the Tribunal was questioned therein also. In fact, same reasoning is applied in the order under appeal.

5. In such circumstances, despite persuasion to the contrary by Ms Cardozo, we are unable to agree with her. For the reasons set out in the order passed on 2-4-2018 in Central Excise Appeal No.6 of 2017, this appeal is dismissed as it raises

no substantial question of law. There will be no order as to costs.

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