

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

WRIT PETITION NO. 1948 OF 2017

Shipping Corporation of India	}	Petitioner
versus		
Commissioner of Central Excise	}	
and Service Tax and Anr.	}	Respondents

Mr. Bharat Raichandani with Mr. Anshul Jain i/b. M/s. UBR Legal for the petitioner.

Mr. Pradeep S. Jetly with Mr. Jitendra B. Mishra for the respondents.

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

DATED :- APRIL 23, 2018

P.C. :-

1. Heard both sides.
2. In the light of the fact that there is an alternate and equally efficacious remedy of approaching the CESTAT under section 86(1) of the Finance Act, 1994, we are not inclined to entertain this petition. The writ petition is disposed of by clarifying that all contentions insofar as the merits are concerned, are kept open.

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