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

CENRAL EXCISE APPEAL NO. 312 OF 2016

The Commissioner of Central Excise & Service Tax (LTU) … Appellant
Versus
M/s. Bajaj Auto Ltd. …Respondent

Mr. Swapnil Bangur, with Mr. Sham Walve for the Appellant.
Mr. Makrand Doshi, I/b Max Legal for Respondent.

CORAM: M.S.SANKLECHA & RIYAZ I. CHAGLA, JJ.
DATED: 21ST AUGUST, 2018

PC:-

1. This Appeal under Section 83 of the Finance Act, 1994 read with Section 35G of the Central Excise Act, 1944 challenges the order dated 9th February, 2016passed by the Customs, Excise and Service Tax Appellate Tribunal (Tribunal).

2. The Revenue has urged the following substantial question for our consideration:-

> *"(a) Whether the CESTAT was right in allowing the appeal in favour of the assessee, when the assessee was required to reverse the Cenvat credit availed on the inputs which have been written off in the financial records as obsolete?"*

3. It is an agreed position between the parties that the issue raised before us stands concluded in favour of the Respondent assessee and against the Appellant – Revenue by the decisions of this Court in ***CCE Vs. Indian Petrochemicals Corporation Ltd.***[1] and ***CCE Vs. Hindalco Industries Ltd.***[2]

4. In the above view, the question proposed would not give rise to any substantial question of law hence it is not entertained.

5. Accordingly, the Appeal is dismissed.

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

1 2008 (226) ELT 339 Bom.

2 2011(272) ELT 161 Bom.