Sharayu Khot.

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

CENTRAL EXCISE APPEAL NO. 255 OF 2017

Bajaj Auto Ltd. ...**Appellant**

Versus

The Commissioner of Central Tax ...**Respondent**

Mr. Makarand Joshi, i/b MAX Legal, for the Appellant.

Mr. Vijay Kantharia a/w Mr. Ram Ochani, for the Respondent.

CORAM : M.S. SANKLECHA &
RIYAZ I. CHAGLA, JJ.

DATE : 5 October 2018

ORDER :

1. Heard. Appeal admitted on the following substantial questions of law:-

(i) Whether on the facts and in the circumstances of the case and in law, the Tribunal can confirm the denial of CENVAT Credit on the grounds not alleged in the Show Cause Notice?

(ii) Whether on the facts and in the circumstances of the case and in law, the Tribunal is right in denying the CENVAT Credit on inputs when the value of such inputs is proposed to be written off or is written off in the books of accounts prior to insertion of Sub-Rule (5B) in Rule 3 of CENVAT Credit Rules, 2004 (with effect from 11th May 2007)?

2. Shri. Kantharia waives service.

[RIYAZ I. CHAGLA J.] **[M.S. SANKLECHA, J.]**