IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO. 37 OF 2016

The Commissioner of Central Excise
& Service Tax ..Appellant
versus
M/s. Tata Consultancy Services
Ltd. ..Respondent

Mr. Swapnil Bangar for the Appellant.

CORAM: S. C. DHARMADHIKARI &
SMT. BHARATI HARISH DANGRE, JJ.
DATE : 11TH JANUARY, 2018.

P. C. :

1] This appeal challenges the order passed by the Customs, Excise and Service Tax Appellate Tribunal, West Zonal Bench at Mumbai (CESTAT for short) dated 27th February 2015.

2] The Revenue proposes the questions at page Nos. 6 and 7 as substantial questions of law. However, these very questions have been considered by this Court in the two judgments. One rendered in the case of ***Commissioner of Central Excise Nagpur v/s. Ultratech Cement Ltd. reported in 2010 (260) E.L.T. 369***. That judgment and order has been followed by another Bench in deciding ***Central Excise Appeal No. 168 of 2017 (The Commissioner, Service Tax, Mumbai -II vs. M/s. Willis Processing Services (India) Pvt. Ltd. (formerly known as M/s. Tgrinity Computer Processing (India) Pvt. Ltd.)*** decided on ***13th September 2017***.

3] In the light of these two judgments and orders, the questions proposed in the present appeal cannot be treated as substantial questions of law. The appeal is therefore disposed of in terms of the aforesaid two judgments.

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

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