

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

CENTRAL EXCISE APPEAL NO. 224 OF 2016

Commissioner of Central Excise	}	
and Service Tax, Daman	}	
Commissionerate	}	Appellant
versus		
Shri. Vileenit A. Doshi	}	Respondent

**WITH
CENTRAL EXCISE APPEAL NO. 230 OF 2016**

Commissioner of Central Excise	}	
and Service Tax, Daman	}	
Commissionerate	}	Appellant
versus		
Sharad A. Doshi	}	Respondent

**WITH
CENTRAL EXCISE APPEAL NO. 234 OF 2016**

Commissioner of Central Excise	}	
and Service Tax, Daman	}	
Commissionerate	}	Appellant
versus		
Mr. Vikram A. Doshi	}	Respondent

Mr. Swapnil Bangur with Mr. Vipul Bajpayee for the appellants.

Mr. Mayur Bhat for the respondent.

**CORAM :- S. C. DHARMADHIKARI &
SMT. BHARATI H. DANGRE, JJ.**

DATE :- JANUARY 22, 2018

P.C. :-

1. Having heard Mr. Bangur at some length and finding that there was an order of remand by the tribunal dated 16th

September, 2011 to the Commissioner, we do not think any useful purpose will be served and after more than six and half years of such an order in allowing the Revenue to argue that there was no justification for a remand. We do not think that the order of the tribunal, in the facts and circumstances in which it was rendered, can be termed as perverse or vitiated by an error of law apparent on the face of the record. Similarly, by this time, the direction issued to the Commissioner of a fresh or de-novo adjudication would have been complied with. For all these reasons, these appeals are dismissed.

2. Let Mr. Bangur give the number of other appeals which are common to those, which are listed today. Those appeals (CEXA/296/2015 and CEXA/298/2015) are also taken to have been listed on today's board and disposed of accordingly.

(SMT. BHARATI H. DANGRE, J.)

(S.C.DHARMADHIKARI, J.)