

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CENTRAL EXCISE APPEAL NO. 221 OF 2016

Commissioner, Central Excise	}	
and Service Tax, Daman	}	Appellant
versus		
Shri. Kamilbhai Zanolbhai Vashi	}	Respondent

Mr. M. Dwivedi for the appellant.

None for the respondent.

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

DATE :- JANUARY 22, 2018

P.C. :-

1. The Revenue has challenged an interim order of the tribunal dated 9th May, 2011 on an application for stay against recovery pending appeal.

2. We do not think that such an order, which leaves undecided any of the contested issues, raises any substantial question of law. The tentative and prima facie findings and the discretion, which is exercised based thereon, cannot be termed as perverse or vitiated by an error of law apparent on the face of the record.

3. The appeal raises no substantial question of law. It is dismissed.

(SMT. BHARATI H. DANGRE, J.)

(S.C.DHARMADHIKARI, J.)