

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
APPELLATE SIDE CIVIL JURISDICTION

WRIT PETITION NO. 2406 OF 2019

M/s. Subray Catal Chem Pvt. Ltd., .. Petitioner.
v/s.
Union of India
& Others .. Respondents.

Mr. Jay Lathigara i/b. KPS Legal, for the Petitioner.
Mr. Sham Walve with Mr. Ram Ochani, for the Respondents

**CORAM: M.S.SANKLECHA, &
M.S.SONAK, JJ.**

DATE : 5th JULY, 2019.

P.C:-

The Challenge in this Petition under Article 226 of the Constitution of India, is to the following orders:-

- (i) *Order-in-Original dated 11th March, 2016 passed by Respondent No.3;*
 - (ii) *Order-in-Appeal dated 25th May, 2017 passed by Respondent No.2; and*
 - (iii) *Final Order dated 22nd November, 2017 passed by Customs, Excise & Service Tax Appellate Tribunal (the Tribunal),*
- all passed under the Central Excise Act, 1944.

2 At the very outset, the learned Counsel for the Petitioner submits that the issue arising herein stands concluded against the Petitioner by the order dated 14th June, 2019 of this Court in Smt. Veena S. Hosmane v/s. Union of India (Writ Petition No. 14391 of 2018). It is submitted that the facts and the law applicable in this case, are identical to that in the case of Smt. Veena S. Hosmane (supra). Thus, this appeal also needs to be dismissed.

3 Thus, for the reasons indicated in our order dated 14th June, 2019 in case of Smt. Veena S. Hosmane (supra), this **Petition** is **dismissed**.

(M.S.SONAK,J.)

(M.S.SANKLECHA,J.)