

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

WRIT PETITION NO. 1755 OF 2019

M/s. Subray Catal Chem Pvt. Ltd.

.. Petitioner

v/s.

Union of India & Ors.

.. Respondents

Mr. Mohit Prabhakar I/b KPS Legal for the petitioner

Mr. Sham Walve a/w Mr. J.B. Mishra for respondent nos. 1 to 3

**CORAM : M.S. SANKLECHA &
S.C. GUPTA, J.J.**

DATED : 23rd JULY, 2019

P.C.

1. The challenge in this petition under Article 226 of the Constitution of India, is to the following orders :-

- (i) Order-in-Original dated 29th July, 2010 passed by respondent no.3.
- (ii) Order-in-Original dated 20th April, 2017 passed by respondent no.2; and
- (ii) Final Order dated 6th October, 2017 passed by Customs, Excise and Service Tax Appellate Tribunal (the Tribunal).

2. At the very outset, Mr. Prabhakar, learned Counsel appearing for the petitioner submits that the issue arising herein stands concluded

against the petitioner in petitioner's own case by the order of this Court dated 14th June, 2019 passed in M/s. Subray Catal Chem Pvt. Ltd. Vs. Union of India & Ors. (Writ Petition No.2366 of 2019).

3. It is an agreed position that there are no distinctions either in facts or in law which would warrant a different view. In the above view, for the reasons indicated in our order dated 14th June, 2019 passed in Writ Petition No.2366 of 2019, this petition is dismissed.

(S.C. GUPTE, J.)

(M.S. SANKLECHA, J.)