

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

WRIT PETITION NO. 2347 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. J. B. Mishra, for the Respondents.

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

**DATE : 5<sup>th</sup> 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 4<sup>th</sup> December, 2015 passed by Respondent No.3;*
  - (ii) *Order-in-Appeal dated 20<sup>th</sup> April, 2017 passed by Respondent No.2; and*
  - (iii) *Final Order dated 6<sup>th</sup> October, 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 14<sup>th</sup> 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 14<sup>th</sup> June, 2019 in case of Smt. Veena S. Hosmane (supra), this **Petition** is **dismissed**.

(M.S.SONAK,J.)

(M.S.SANKLECHA,J.)