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

WRIT PETITION NO. 1588 OF 2019

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

WITH
WRIT PETITION NO.2348 OF 2019

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

Mr. A. K. Prabhakar with Mr. Jay Lathiyara i/b. KPS Legal, for the Petitioner in both the Petitions.
Mr. Sham Walve with Mr. Ram Ochani, for the Respondents in both the Petitions.

CORAM: M.S.SANKLECHA, &
N.J.JAMADAR, JJ.

DATE : 24th JUNE, 2019.

P.C:-

The challenge in these two Petitions under Article 226 of the Constitution of India, is to the following orders:-

"(i) Order-in-Original dated 10.03.2016 passed by Respondent No.3;
(ii) Order-in-Appeal dated 25.05.2017 passed by Respondent No.2; and
(iii) Final Order dated 21.11.2017 passed by Customs, Excise and 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, 2015 of this Court in Smt. Veena S. Hosmane v/s. Union of India (Writ Petition No.14391 of 2018). The challenge in the above Petitions was by the Director of the Petitioner in Writ Petition No. 1588 of 2019. It is submitted that the facts and the law applicable, are identical to the present two Petitions as that in the case of Smt. Veena S. Hosmane (supra). Thus, these appeals also need to be dismissed.

3 Thus, for the reasons indicated in our order dated 14th June, 2019 in case of Smt. Veena S. Hosmane (supra), these two **Petitions** are **dismissed.**

(N.J.JAMADAR,J.) **(M.S.SANKLECHA,J.)**