IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO. 148 OF 2007

The Commissioner of Central Excise. … Appellant.
V/s.
M/s.Padmashri Dr.D.Y.Patil Sahkari Sakhar Karkhana Ltd. … Respondent.

WITH

CENTRAL EXCISE APPEAL NO. 168 OF 2007

The Commissioner, Central Excise, Pune II. … Appellant.
V/s.
M/s.Pratapgas Sahakari Sakhar Karkhana Ltd. … Respondent.

WITH

CENTRAL EXCISE APPEAL NO. 170 OF 2007

The Commissioner of Central Excise. … Appellant.
V/s.
M/s.Indira Gandhi Bhartiya Mahila Vikas Sahkari Sakhar Karkhana Ltd. … Respondent.

WITH

CENTRAL EXCISE APPEAL NO. 262 OF 2007

The Commissioner of Central Excise. … Appellant.
V/s.
M/s.Rayat Sahkari Sakhar Karkhana Ltd. … Respondent.

Mr.Pradeep Jetly with Mr.J.B.Mishra for the appellant in all matters.

CORAM : A.S.OKA AND M.S.SANKLECHA, JJ.

DATE : 22nd March 2019

P.C.:

The following substantial question of law arises in all these appeals:

"Whether the Hon'ble CESTAT is correct in law in holding

> that credit of duty paid on inputs used in the manufacture of the sugar plant which was sold by M/s.Krupp Industries India Ltd., is available to the Respondent in view of the provisions contained in Rule 3 of the CENVAT Credit Rules?"

2. There is no dispute that the question is answered by the judgment and order dated 31st October 2018 passed by the Division Bench of this Court in Central Excise Appeal No.134/2007 (***The Commissioner of Central Excise Pune-II v. M/s.Rajaram Bapu Sahakari Sakhar Karkhana Ltd.***)

2. Hence, for the reasons recorded in the aforesaid judgment and order, these appeals are dismissed. No order as to costs.

(M.S.SANKLECHA, J.) (A.S.OKA, J.)