

DDR

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

**CENTRAL EXCISE APPEAL NO. 13 OF 2020**

The Commissioner of CGST and  
Central Excise, Palghar

..Appellant

vs.

Punmiya Metal Industries

..Respondent

.....

Mr. J.B. Mishra a/w. Mr. Sham Walve for the appellant.

Mr. Sriram Sridharan for the respondent.

.....

**CORAM : NITIN JAMDAR &  
M.S.KARNIK, JJ.**

**DATE : 27 FEBRUARY 2020**

**P.C.:-**

Heard learned counsel for the parties.

2. The learned counsel for the Respondent takes preliminary objection that the Appeal is not maintainable in this Court in view of the fact that the issue of taxability arises. He has drawn our attention to the paragraph 7 of the order passed by the Tribunal wherein the points for determination have been framed. Reading of these points clearly shows that the issue of taxability arises. The

Appeal is, therefore, not maintainable in the High Court. The Appeal is accordingly, disposed of.

(M.S.KARNIK, J.)

(NITIN JAMDAR, J.)

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