

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CENTRAL EXCISE APPEAL NO.150 OF 2008**

The Commissioner of Central Excise, Mum-IIAppellant

V/s.

M/s Hindustan Petroleum Corporation Ltd. ...Respondent

None for Appellant

Mr. S. Sriram a/w Mr. Prakash Shah and Mr. Jas Sanghavi i/b PDS Legal for
Respondent

**CORAM : K.R. SHRIRAM &
N.J. JAMADAR, JJ
DATED : 7th JANUARY 2022**

P.C. :

1 None for appellant. Even yesterday nobody appeared for appellant.

Moreover, Mr. Sriram for respondent states that the tax effect in this appeal is less than Rs.1 crore threshold fixed pursuant to circular dated 22nd August 2019 issued by Central Board of Indirect Tax and Customs, New Delhi, Ministry of Finance, Government of India.

2 Therefore, appeal dismissed.

(N. J. JAMADAR, J.)

(K.R. SHRIRAM, J.)