IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CENTRAL EXCISE APPEAL NO.218 OF 2008

The Commissioner of Central Excise, Mumbai ….Appellant

V/s.

M/s GTC Industries Ltd. …Respondent

WITH
CENTRAL EXCISE APPEAL NO.221 OF 2008

M/s GTC Industries Ltd. …Appellant

V/s.

The Commissioner of Central Excise, Mumbai ….Respondent

None for the Appellant in CEXA/218/2008 and for the Respondent in CEXA/221/2008
Mr Jas Sanghavi i/b PDS Legal for the Respondent in CEXA/218/2008 and for the Appellant in CEXA/221/2008

CORAM : K.R. SHRIRAM &
N.J. JAMADAR, JJ
DATED : 11th FEBRUARY 2022

P.C. :

1 Mr. Sanghavi states that he is not been receiving any instructions from GTC Industries Ltd., despite writing communications. The appeal filed by GTC Industries Ltd., therefore dismissed.

2 As regards the appeal filed by the Commissioner of Central Excise, Mr. Y. S. Bhate's appearance is shown in the order dated 4th December 2008. It is recorded that Mr. Bhate was not appearing in the matter and Mr. M. I. Sethna appeared and undertook to file vakalatnama. Thereafter, in the order of 17th December 2008 appearance of Mr. Y. B. Mishra is shown. From the question of law framed on 17th December 2008, the issue is allowing /

granting interest on refund of pre-deposit and the period of interest is only between 8th June 2006 to 7th July 2006. Therefore, the interest compounded also will be much less than the threshold limit of Rs.1 crore prescribed for prosecuting the Appeals under the Central Excise Act.

3 Therefore, appeal dismissed.

(N. J. JAMADAR, J.) **(K.R. SHRIRAM, J.)**