

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 2409 OF 2007

M/s. Shri Salasar Ispat Pvt. Ltd. ... Petitioner

Versus

Union of India and ors ... Respondents

Mr. Ashok Singh a/w Ms. Mahi Lalka i/b. M/s. ACE Legal
Consultants for the Petitioner.

Mr. Swapnil Bangur a/w Mr Siddharth Chandrashekhar for the
Respondents.

CORAM : NITIN JAMDAR AND
ABHAY AHUJA, JJ.

DATE : 03 APRIL 2023.

P.C. :

1. Heard the learned counsel for the parties.
2. By the impugned order dated 30 March 2007, the Central Board of Excise & Customs has directed the Petitioner not to utilize CENVAT Credit for a period of three months in view of notification dated 30 December 2006.
3. By order dated 5 April 2007, Ad-interim relief was granted staying the impugned order. Thereafter, Rule was issued on 20th June 2007 recording *prima facie* opinion that the impugned order cannot

be sustained and the interim order was continued till final disposal of the Writ Petition.

4. Learned counsel for the Petitioner points out that Notification dated 30 December 2006 is no longer in force under which the impugned order has been passed and which was stayed by the interim order dated 5 April 2007 and three months' period not to utilize CENVAT Credit is long over.

5. In the light thereof, declaring that the impugned order dated 30 March 2007 does not survive in view of the interim order passed in this Petition, we dispose of Writ Petition. The questions of law are kept open to be agitated in appropriate cases.

(ABHAY AHUJA, J.)

(NITIN JAMDAR, J.)