Prajakta Vartak

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

CENTRAL EXCISE APPEAL NO. 37 OF 2021
WITH
CENTRAL EXCISE APPEAL NO.38 OF 2021

The Commissioner of Central Tax and
Central Excise, Mumbai ..Appellant
Vs.
LIC Housing Finance Limited ..Respondent

AND
CENTRAL EXCISE APPEAL NO. 3 OF 2021
WITH
CENTRAL EXCISE APPEAL NO.2 OF 2021
WITH
CENTRAL EXCISE APPEAL NO.8 OF 2021
WITH
CENTRAL EXCISE APPEAL NO.7 OF 2021

LIC Housing Finance Limited ..Appellant
Vs.
The Commissioner of CGST and
Central Excise, Mumbai ..Respondent

Mr. Jitendra Motwani i/b. Economic Law Practice for Appellant.
Mr. Karan Adik with Mr. Ram Ochani for Respondent.

CORAM : G. S. KULKARNI &
JITENDRA JAIN, JJ.
DATE : JULY 05, 2023

P.C.:

1. Called out for speaking to the minutes of the order dated 22 June, 2023.

2. In the order dated 22 June, 2023, on page 3, delete the question of law as recorded in paragraph 3 and substitute the same as under:-

> "(ii) Whether, in the facts and circumstances of the present matter, the impugned Order is liable to be set aside and the captioned Appeal is liable to remanded back to the Tribunal for reconsideration on account of the fact that the decision of Housing & Development Corporation Ltd. v. Commissioner (2012 (26) S.T.R. 531 (Tri. - Ahmd.) (which was followed by the Tribunal in the impugned Order) has been subsequently overruled by the Larger Bench of the Tribunal in Commissioner of Service Tax, Chennai v. Repco Home Finance Ltd. (2020 (42) G.S.T.L. 104 (Tri. - LB))?

3. The order be corrected accordingly and be made available to the parties.

[JITENDRA JAIN, J.] **[G. S. KULKARNI, J.]**

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05 July, 2023