



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

CENTRAL EXCISE APPEAL NO.1 OF 2023

Commissioner of CGST and Central ExciseAppellant

V/s.

Lavino Kapoor Cotton Pvt. Ltd.Respondent

WITH

CENTRAL EXCISE APPEAL NO.16 OF 2024

Commissioner of CGST and Central ExciseAppellant

V/s.

Vikram KapurRespondent

Mr. Karan Adik a/w. Ms. Sangeeta Yadav for appellant.

Mr. Darius Shroff, Senior Advocate a/w. Mr. Rahul P. Jain i/b. Alpha Chambers for respondent.

**CORAM : K.R. SHRIRAM &
JITENDRA JAIN, JJ.**

DATED : 10th JULY 2024

PC. :

CENTRAL EXCISE APPEAL NO.1 OF 2023

1 Heard.

2 Appeal admitted on the following two substantial questions of law :-

QUESTIONS OF LAW

a) Whether in the facts and circumstances of the present case and in law the appellant was entitled to invoke provisions of Section 11A(1) of the Central Excise Act, 1944 on excess generation of the "Cotton Waste" in manufacturing of the finished products treating them as goods produced by the 100% EOU of the respondents?

b) Whether in the facts and circumstances of the case and in law the Ld. Tribunal was right in appreciating the fact that the excess cotton waste generated was cleared in domestic tariff area which was a byproduct of 100% EOU plant and which gets certain benefits from exemption notification?

3 Mr. Shroff, counsel for respondent waives service.

4 The Registrar (Judicial)/Registrar, High Court, Original Side, Bombay to ensure that the original record in relation to this appeal is summoned from the Tribunal and offered for inspection of the parties. This paper book is treated sufficient for the purpose of admission of this appeal. However, the Registry must further ensure preparation of complete paper book in accordance with the rules. The registry in the first instance must send intimation of admission of this appeal enclosing therewith a copy of this order so as to enable the Tribunal to act accordingly.

CENTRAL EXCISE APPEAL NO.16 OF 2024

5 Stand over to 24th July 2024.

(JITENDRA JAIN, J.)

(K.R. SHRIRAM, J.)