



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CENTRAL EXCISE APPEAL (CEXA) NO.9 OF 2024**

The Commissioner of CGST & Central Excise, Belapur Commissionerate	...Appellant
Vs.	
Netizen Engineering Pvt. Ltd.	...Respondent

**AND
CENTRAL EXCISE APPEAL (CEXA) NO.12 OF 2024**

The Commissioner of CGST & Central Excise Belapur Commissionerate	...Appellant
Vs.	
Netizen Engineering Pvt. Ltd.	...Respondent

Mr. M. P. Sharma i/b. Ms. Niyanta Mankad for Appellant.
Mr. Prakash Shah for Respondent.

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

DATED : 4th SEPTEMBER 2024

P.C.:

1. Mr. Sharma states that these two appeals have been filed against a common order dated 7th July 2023 passed by the Customs Excise and Service Tax Appellate Tribunal, Mumbai (“CESTAT”). Mr. Sharma states that there were two other parties against whom this common order dated 7th July 2023 was passed.

2. Appellant had filed appeal even against those two parties and one of the party was Sapphire Cables & Services Pvt. Ltd. The appeal that was filed being Central Excise Appeal No.1 of 2024 in the case of

said Sapphire Cables & Services Pvt. Ltd., was dismissed on 28th August 2024. Therefore, these appeals also are dismissed.

3. All rights and contentions in the pending appeal before CESTAT on merits is kept open.

[JITENDRA JAIN, J.]

[K. R. SHRIRAM, J.]