Serial No. 02
Regular List

HIGH COURT OF MEGHALAYA
AT SHILLONG

Central Excise Ap. No. 1 of 2019

Date of Decision: 10.02.2025

M/s Bharti Hexacom Ltd., **….. Appellant(s)**

Versus

The Commissioner of Central Excise,
Morello Compound, M.G. Road,
Shillong-793001. **…. Respondent(s)**

Coram:

Hon'ble Mr. Justice H. S. Thangkhiew, Judge
Hon'ble Mr. Justice B. Bhattacharjee, Judge

Appearance:

For the Appellant(s) : Mr. S. Thapa, Adv. with
Ms. R. Dutta, Adv.

For the Respondent(s) : Dr. N. Mozika, DSGI with
Ms. K. Gurung, Adv

i) Whether approved for reporting in Law journals etc.: Yes/No

ii) Whether approved for publication in press: Yes/No

(ORAL)

Per. H.S. Thangkhiew, Judge:

1. Heard Mr. S. Thapa, learned counsel for the appellant and Dr. N. Mozika, learned DSGI assisted by Ms. K. Gurung, learned counsel for the respondent Central Excise.

2. It is submitted that in view of the judgment rendered in Civil Appeal Nos. 10409-10410 of 2014 between M/s Bharti Airtel Ltd., vs. The Commissioner of Central Excise, Pune, this case will also stand covered by the same. They both submit that the matter may be closed, on the basis of the said judgment.

3. This Court on hearing the parties and on perusing the judgment as placed, concurs to the submissions made by the learned counsel for the parties. Accordingly, in terms of the judgment of the Supreme Court dated November 20, 2024 between M/s Bharti Airtel Ltd., vs. The Commissioner of Central Excise, Pune in Civil Appeal Nos. 10409-10410 of 2014, this appeal stands closed and disposed of.

4. Mr. S. Thapa, learned counsel for the appellant however has also submitted that the pre-deposit amounts are still lying with the respondent, and that suitable orders be passed to allow for their recovery.

5. On this submissions, it is provided that the matter regarding the pre-deposits, the appellant shall be at liberty to pursue the same before the Central Excise authorities.

6. With the above noted observations, the matter stands closed and is accordingly disposed of.

(B. Bhattacharjee)
JUDGE

(H.S. Thangkhiew)
JUDGE

Meghalaya
10.02.2025
"V. Lyndem PS"

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Date: 2025.02.10 17:42:14 IST