



Serial No. 02
Regular List

HIGH COURT OF MEGHALAYA
AT SHILLONG

Central Excise Ap. No. 2 of 2019

Date of Decision: 10.02.2025

The Commissioner of Central Excise
& Service Tax, Shillong

.... Appellant(s)

Versus

M/s Bharti Hexacom Limited

.... Respondent(s)

Coram:

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

Appearance:

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

For the Respondent(s) : Mr. S. Thapa, Adv. with
Ms. R. Dutta, 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 Dr. N. Mozika, learned DSGI assisted by Ms. K. Gurung, learned counsel for the appellant and Mr. S. Thapa, learned counsel for the respondent.
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. With the above noted observations, the matter stands closed and is accordingly disposed of.

(B. Bhattacharjee)
JUDGE

Meghalaya
10.02.2025
"V. Lyndem PS"

(H.S. Thangkhiew)
JUDGE