IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

26 CIVIL APPLICATION NO. 3179 OF 2025
IN RA/32/2025
WITH
REVIEW APPLICATION (CIVIL) NO. 32 OF 2025
IN CEA/1/2015

THE COMMISSIONER CENTRAL EXCISE AND CUSTOMS AURANGABAD

VERSUS

M/S GAJLAXMI STEEL PVT. LTD.

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Advocate for Applicant : Mr. Ladda Dwarkadas S.
Advocate for Respondents : Mr. D.A. Madke h/f Mr. Girish Nagori

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CORAM : MANGESH S. PATIL &
Y. G. KHOBRAGADE, JJ.

DATE : 25.04.2025

PER COURT :

Heard both the sides.

2. This is a review application filed by the revenue in respect of the order passed by this Court in Central Excise Appeal No. 1/2015, dated 06.02.2018.

3. The respondent herein, which is an assessee, had preferred the appeal against the order of the Custom, Excise & Service Tax Appellate Tribunal, Mumbai (CESTAT) dated 13.01.2014, in the appeal preferred by the respondent assessee against the order in original dated 20.06.2013 of the Commissioner of Customs and Central Excise, Aurangabad, held that the respondent-assessee was clearing the goods by utilizing CENVAT credit as per Rule 8(3A) of the Rules, which it could not have and had failed to pay the due in cash in respect of the goods cleared during the defaulting period and expecting the statutory pre-deposit.

4. After hearing the parties, by the order under review, the division bench of this Court on the basis of the statement, stated to be factually

incorrect, made on behalf of the assessee made an observation that after the impugned order was passed by the CESTAT, the assessee had deposited in cash the defaulted amount to show their *bona fides*. The review petition has been preferred by the revenue on the ground that it was a misstatement of the fact based on which the order was passed.

5. However, in light of the subsequent events, both the sides are *ad idem* that the CESTAT has posted the appeal for hearing and consequently they are unanimous that the review application has become infructuous.

6. In light of above, the Civil Application for condonation of delay together with the review application is disposed of.

(Y. G. KHOBRAGADE, J.) **(MANGESH S. PATIL, J.)**

mkd/-