

Amol

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CENTRAL EXCISE APPEAL NO. 4 OF 2024**

Commissioner Central Tax
Navi Mumbai ...Appellant

Versus

B G Exploration & Production India Ltd ...Respondent

WITH

CENTRAL EXCISE APPEAL NO. 6 OF 2023

WITH

CENTRAL EXCISE APPEAL NO. 5 OF 2023

The Commissioner CGST
& C.EX. Navi Mumbai Commissionerate ...Appellant

Versus

B G Exploration & Production India Ltd ...Respondent

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Mr Maya Majumdar, (through VC), *for the Appellants in all matters.*

Mr Rohan Shah, Senior Advocate, *with Mr Mohammed Anajwalla & Mr Prathamesh Chavan, i/b, India Law Alliance, for the Respondent in all matters.*

**CORAM M.S. Sonak &
 Jitendra Jain, JJ.
DATED: 25 June 2025**

PC:-

1. Heard learned Counsel for the parties.

2. Ms Maya Majumdar, the learned Counsel for the Appellants in these Appeals, on instructions submits that these Appeals can be disposed of in terms of order dated 4 July 2023 disposing of Central Excise Appeal No. 42 of 2021.

3. Accordingly, Even in this matter we uphold the preliminary objections raised by Mr Rohan Shah, the learned Senior Counsel appearing on behalf of the Respondents that the present Appeals would not be maintainable before this Court.

4. These Appeals are disposed of with liberty to the Appellants to approach the Hon'ble Supreme Court. All contentions of all parties on merits are expressly left open. No costs.

(Jitendra Jain, J)

(M.S. Sonak, J)