



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY,  
NAGPUR BENCH, AT NAGPUR.**

**CIVIL APPLICATION (CAT) NO. 2 OF 2022**

**IN**

**CENTRAL EXCISE APPEAL NO. 29/2017**

(The Commissioner of GST & Central Excise Commissionerate Nagpur I and II, Telangkhedi road, Civil Lines Nagpur Vs. M/s. Western Coalfields Ltd, Nagpur )

**WITH**

**CIVIL APPLICATION (CAT) NO. 3 OF 2022**

**IN**

**CENTRAL EXCISE APPEAL NO. 28/2017**

(The Commissioner of GST & Central Excise Commissionerate Nagpur I and II, Telangkhedi road, Civil Lines Nagpur Vs. M/s. Western Coalfields Ltd, Nagpur )

**WITH**

**CIVIL APPLICATION (CAT) NO. 4 OF 2022**

**IN**

**CENTRAL EXCISE APPEAL NO. 23/2017**

(The Commissioner of GST & Central Excise Commissionerate Nagpur I and II, Telangkhedi road, Civil Lines Nagpur Vs. M/s. Western Coalfields Ltd, Nagpur )

**WITH**

**CIVIL APPLICATION (CAT) NO. 5 OF 2022**

**IN**

**CENTRAL EXCISE APPEAL NO. 24/2017**

(The Commissioner of GST & Central Excise Commissionerate Nagpur I and II, Telangkhedi road, Civil Lines Nagpur Vs. M/s. Western Coalfields Ltd, Nagpur )

**WITH**

**CIVIL APPLICATION (CAT) NO. 7 OF 2022**

**IN**

**CENTRAL EXCISE APPEAL NO. 25/2017**

(The Commissioner of GST & Central Excise Commissionerate Nagpur I and II, Telangkhedi road, Civil Lines Nagpur Vs. M/s. Western Coalfields Ltd, Nagpur )

**WITH**

**CIVIL APPLICATION (CAT) NO. 8 OF 2022**

**IN**

**CENTRAL EXCISE APPEAL NO. 27/2017**

(The Commissioner of GST & Central Excise Commissionerate Nagpur I and II, Telangkhedi road, Civil Lines Nagpur Vs. M/s. Western Coalfields Ltd, Nagpur )

Office Notes, Office Memoranda of Coram,  
appearances, Court's orders of directions  
and Registrar's orders

Court's or Judge's orders

Mr. S.N. Bhattad, Advocate for appellant,  
Ms. Lalita Phadke, Advocate for applicant/respondent.

**CORAM : AVINASH G. GHAROTE &  
ABHAY J. MANTRI, JJ.**

**DATED : 20-03-2025**

Heard Ms. Lalita Phadke, learned Counsel for the

applicant/respondent and Mr. Bhattad, learned Counsel for appellant. The application seeks clarification of the order 12.2.2018 passed by this Court in Central Excise Appeal 26/2017 and connected matters, on the ground that there is some ambiguity in light of what has been said in paragraphs 6 and 7 therein. Having read paras 6 and 7, we do not see any ambiguity arising therefrom as all that para 6 states is for the Tribunal, to wait for the decision of the Larger Bench on the issue involved and once that decision is available, to decide the appeal on its own merits, as all questions have been left open to be adjudicated subsequently. Since it is contended, that the decision of the Larger Bench is already available, there is no impediment to the Tribunal to hear and decide the appeals on their own merits, as expeditiously as possible. We therefore, reject the application. No costs.

**(ABHAY J. MANTRI, J.)**

**(AVINASH G. GHAROTE, J.)**

*Belkhede*