



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

CENTRAL EXCISE APPEAL NO. 1/2024

Inventys Rersearch Co. Pvt. Ltd. Nagpur .Vs. The Commissioner of Central Tax and
Central Excise, Nagpur

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

Court's or Judge's orders

Mr. Y. Patki with Mr. V. S. Uberoi, Advocates for appellant.
Mr. S. N. Bhattad, Advocate for respondent.

CORAM : ANIL L. PANSARE AND RAJ D. WAKODE, JJ.

DATE : DECEMBER 19, 2025.

Heard.

2. The appeal is **admitted**, on following substantial question
of law.

*“(a) Whether in the facts and circumstances of the
case and in law, the CESTAT was correct in holding that
refund claim of cenvat credit pertaining to deemed
export of goods under rule 5 of the Credit Rules for the
quarter October to December 2009 is hit by the bar of
limitation under Section 11B of the Act?”*

3. Mr. S. N. Bhattad, learned counsel shall take instructions
from the respondent.

4. List after Christmas Vacation.

(JUDGE)

(JUDGE)