

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

CENTRAL EXCISE APPEAL NO. 13 OF 2025

Commissioner Of Cgst Mumbai WestPETITIONER

V/S

J P Morgan Services India Pvt LtdRESPONDENT

WITH

CENTRAL EXCISE APPEAL NO. 28 OF 2025

Commissioner Of Cgst Mumbai WestPETITIONER

V/S

J P Morgan Services India Pvt LtdRESPONDENT

WITH

CENTRAL EXCISE APPEAL NO. 29 OF 2025

Commissioner Of Cgst Mumbai WestPETITIONER

V/S

J P Morgan Services India Pvt LtdRESPONDENT

WITH

CENTRAL EXCISE APPEAL NO. 31 OF 2025

Commissioner Of Cgst Mumbai WestPETITIONER

V/S

J P Morgan Services India Pvt LtdRESPONDENT

WITH

CENTRAL EXCISE APPEAL NO. 33 OF 2025

Commissioner Of Cgst Mumbai West PETITIONER
V/S

J P Morgan Services India Pvt Ltd RESPONDENT

WITH
CENTRAL EXCISE APPEAL NO. 38 OF 2025

Commissioner Of Cgst Mumbai West PETITIONER
V/S

J P Morgan Services India Pvt Ltd RESPONDENT

WITH
CENTRAL EXCISE APPEAL NO. 39 OF 2025

Commissioner Of Cgst Mumbai West PETITIONER
V/S

J P Morgan Services India Pvt Ltd RESPONDENT

WITH
CENTRAL EXCISE APPEAL NO. 41 OF 2025

Commissioner Of Cgst Mumbai West PETITIONER
V/S

J P Morgan Services India Pvt Ltd RESPONDENT

WITH
CENTRAL EXCISE APPEAL NO. 14 OF 2025

Commissioner Of Cgst Mumbai West PETITIONER
V/S

J P Morgan Services India Pvt Ltd RESPONDENT

WITH
CENTRAL EXCISE APPEAL NO. 16 OF 2025

Commissioner Of Cgst Mumbai WestPETITIONER
V/S

J P Morgan Services India Pvt LtdRESPONDENT

WITH
CENTRAL EXCISE APPEAL NO. 18 OF 2025

Commissioner Of Cgst Mumbai WestPETITIONER
V/S

J P Morgan Services India Pvt LtdRESPONDENT

WITH
CENTRAL EXCISE APPEAL NO. 19 OF 2025

Commissioner Of Cgst Mumbai WestPETITIONER
V/S

J P Morgan Services India Pvt LtdRESPONDENT

WITH
CENTRAL EXCISE APPEAL NO. 20 OF 2025

Commissioner Of Cgst Mumbai WestPETITIONER
V/S

J P Morgan Services India Pvt LtdRESPONDENT

WITH
CENTRAL EXCISE APPEAL NO. 21 OF 2025

Commissioner Of Cgst Mumbai WestPETITIONER
V/S

J P Morgan Services India Pvt LtdRESPONDENT

WITH
CENTRAL EXCISE APPEAL NO. 17 OF 2025

Commissioner Of Cgst Mumbai WestPETITIONER
V/S

J P Morgan Services India Pvt LtdRESPONDENT

WITH
CENTRAL EXCISE APPEAL NO. 26 OF 2025

Commissioner Of Cgst Mumbai WestPETITIONER
V/S

J P Morgan Services India Pvt LtdRESPONDENT

WITH
CENTRAL EXCISE APPEAL NO. 25 OF 2025

Commissioner Of Cgst Mumbai WestPETITIONER
V/S

J P Morgan Services India Pvt LtdRESPONDENT

WITH
CENTRAL EXCISE APPEAL NO. 35 OF 2025

Commissioner Of Cgst Mumbai WestPETITIONER
V/S

J P Morgan Services India Pvt LtdRESPONDENT

WITH
CENTRAL EXCISE APPEAL NO. 42 OF 2025

Commissioner Of Cgst Mumbai WestPETITIONER
V/S

J P Morgan Services India Pvt LtdRESPONDENT

WITH
CENTRAL EXCISE APPEAL NO. 44 OF 2025

Commissioner Of Cgst Mumbai West PETITIONER
V/S

J P Morgan Services India Pvt Ltd RESPONDENT

WITH
CENTRAL EXCISE APPEAL NO. 22 OF 2025

Commissioner Of Cgst Mumbai West PETITIONER
V/S

J P Morgan Services India Pvt Ltd RESPONDENT

WITH
CENTRAL EXCISE APPEAL NO. 23 OF 2025

Commissioner Of Cgst Mumbai West PETITIONER
V/S

J P Morgan Services India Pvt Ltd RESPONDENT

WITH
CENTRAL EXCISE APPEAL NO. 24 OF 2025

Commissioner Of Cgst Mumbai West PETITIONER
V/S

J P Morgan Services India Pvt Ltd RESPONDENT

WITH
CENTRAL EXCISE APPEAL NO. 30 OF 2025

Commissioner Of Cgst Mumbai West PETITIONER
V/S

J P Morgan Services India Pvt Ltd RESPONDENT

WITH
CENTRAL EXCISE APPEAL NO. 34 OF 2025

Commissioner Of Cgst Mumbai WestPETITIONER
V/S

J P Morgan Services India Pvt LtdRESPONDENT

WITH
CENTRAL EXCISE APPEAL NO. 36 OF 2025

Commissioner Of Cgst Mumbai WestPETITIONER
V/S

J P Morgan Services India Pvt LtdRESPONDENT

Mr. Jitendra B. Mishra, a/w Mr. Satyapraksh Sharma, Mr.
Ruepsh Dubey, Advocates for the Appellant

Mr. Darius Shroff, Sr. Advocate a/w Mr. Sushanth Murthy,
Advocates for the Respondents

CORAM : **HON'BLE SHRI JUSTICE B.P.**
 COLABAWALLA &
 HON'BLE SHRI JUSTICE FIRDOSH
 PHIROZE POONIWALLA, JJ

DATE : **21st January, 2026**

P.C. :

S. O. to 27/01/2026 (for passing orders).

(ASSOCIATE)