

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
BENCH AT NAGPUR  
APPELLATE SIDE CIVIL JURISDICTION**

**CENTRAL EXCISE APEAL NO. 1 OF 2024**

**In  
STAMP NO. OF**

**Inventys Research Co. Pvt. Ltd., M.i.d.c., ....PETITIONER  
Butibori, Nagpur**

**V/S**

**The Commissioner Of Central Tax And Central.RESPONDENT  
Excise, Nagpur**

**Mr. YOGESH PATKI ADV. with Mr. VISHWAJEET SINGH  
UBEROI, ADV. FOR APPELLANT**

**Mr. S. N. BHATTAD, ADV. FOR RESPONDENT.**

**CORAM : HON'BLE SHRI JUSTICE ANIL L. PANSARE  
&  
HON'BLE JUSTICE NIVEDITA PRAKASH  
MEHTA, JJ**

**DATE : 17th January, 2026**

**P.C. :**

**HEARD. CLOSED FOR JUDGMENT.**

**( FOR REGISTRAR JUDICIAL )**