

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

CENTRAL EXCISE APPEAL NO. 13 OF 2023

Sterlite Opticals Technologies Ltd.PETITIONER

V/S

Commissioner Of Customs And Central Excise..RESPONDENT

WITH

CENTRAL EXCISE APPEAL NO. 56 OF 2008

The Commissioner Of Central Excise AndPETITIONER
Customs

V/S

M/s Sterlite Optional Tehnologies LimitedRESPONDENT

Mr Chirag Shetty i/b Economic Laws Practice for Appellant in
CEXA/13/2023 and for Respondent in CEXA/56/2008.

Mr Jitendra B Mishra a/w Mr Dhananjay B Deshmukh for
Appellant in CEXA/56/2008 and for Respondent in
CEXA/13/2023.

**CORAM : HON'BLE SHRI JUSTICE K.R. SHRIRAM &
HON'BLE SHRI JUSTICE JITENDRA
SHANTILAL JAIN, JJ**

DATE : 7th August, 2024

P.C. :

By consent S. O. to 28/08/2024

(ASSOCIATE)