

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

CENTRAL EXCISE APPEAL NO. 66 OF 2007

The Commissioner, Central Excise,
Pune-III Commissionerate. ...Appellant

Vs.

M/s.Dhariwal Industries Limited
(formerly known as M/s.Dhariwal
Tobacco Products Pvt.Ltd.) & Ors. ...Respondents

Mr. R.V.Desai, Senior Counsel with Mr. A.S.Rao for the
appellant.

Mr. Vikram Nankani with Mr. M.R.Baya for the
respondents.

CORAM: F.I.REBELLO &

J.H.BHATIA, JJ.

DATE; 29th April, 2009.

P.C.

. Heard. Appeal is admitted on following
substantial questions of law :-

1. Whether in the facts and circumstances of the case and in law the Tribunal is justified in considering the facts of Vadodara case and mix up with investigation and evidence of Shirur's case which is independent ?
2. Whether in the facts and in the circumstances of the case and in law the Tribunal was right in holding that the statements recorded under Section 14 required corroboration ?
3. Whether in the facts and circumstances of the case, the Tribunal had committed an error in not taking into consideration material evidence in the form of several panchnamas and other documents as well as the test-run of the machinery and the consumption of Polyester Laminated Roles (P.L.R.) used for making pouches which could provide sufficient corroboration to prove the contravention of Rules and evasion of duty by the Respondents?
4. Whether in the facts and circumstances of the case, the Commissioner (Appeals) as well as the

Tribunal committed error in rejecting the demand of Rs.8,31,06,163/- and Rs.1,76,37,990/- ?

5. Whether in the facts and circumstances of the case, the Tribunal was justified in setting aside the demand of Rs.4,62,92,457.10?

(J.H.BHATIA,J.)

(F.I.REBELLO,J.)