

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

CENTRAL EXCISE APPEAL NO.66 OF 2007

The Commissioner of Central Excise
& Service Tax Pune-III ... Appellant
Versus
M/s Dhariwal Industries Limited
(Formerly known as M/s Dhariwal
Tobacco Products Pvt. Ltd) ... Respondent

**ALONG WITH
CUSTOMS APPEAL NO.45 OF 2019**

The Commissioner of Customs
(Import) ... Appellant
Versus
Advanced Spectra Tek Pvt. Ltd. ... Respondent

Mr. Dhananjay Deshmukh for the Appellant.
Mr. Sujoy Kantawala a/w Mr. Mayur Shroff, Mr. Sujit Sahoo, Mr. Aditya Talpade and Mr. Mahadev for the Respondent in CEXA/66/2007.
Mr. Sujay Kantawala a/w Mr. Sujit Sahoo, Mr. Aditya Talpade and Mr. Mahadev i/b Ms. Purva Patil for the Respondent in CUAPP/45/2019.

**CORAM : DHIRAJ SINGH THAKUR &
ABHAY AHUJA, JJ.**

DATE : 1 JULY 2022

P. C. :

. An adjournment is sought on account of personal difficulty of learned Counsel for the Appellant.

2 List on 15 July 2022.

(ABHAY AHUJA, J.)

(DHIRAJ SINGH THAKUR, J.)