

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CENTRAL EXCISE APPEAL NO. 196 OF 2014

Ashok Bhonsale

..Appellant

Vs.

The Commissioner(Tar), Mumbai

Kendriya Utpad Shulk Bhavan

..Respondent

Mr. V. Sreedharan, Senior Counsel a/w Mr Prakash Shah and Mr. Jas Sanghavi i/b PDS Legal,for the Appellant.

Mr. Pradeep S. Jetly a/w Ms. Anamika Malhotra,for the Respondent.

**CORAM :- S.C. DHARMADHIKARI &
B.P. COLABAWALLA, JJ.**

DATE :- OCTOBER 5, 2015.

P. C.:

Having heard both sides, we are of the opinion that the Appeal deserves to be admitted on the following substantial questions of law:-

“(a):- Whether in the facts and circumstances of the case, the Appellate Tribunal was correct and justified in holding that the Appellant are providing “Commercial or Industrial Construction Service” service as defined under Section 65(25b) read with Section 65(105)(zzq) of the Finance Act, 1994?

(b):- Whether, the Appellate Tribunal erred in invocation of extended period of limitation as envisaged in the proviso to Section 73(1) of the Finance Act, 1994?

(c):- Whether in the facts and circumstances of the case, the Appellate Tribunal was justified in upholding the penalty under Section 76,77 and 78 of the Finance Act, 1994?

2 Respondent waives service.

(B. P. COLABAWALLA, J.)

(S. C. DHARMADHIKARI, J.)

CERTIFICATE

Certified to be true and correct copy of the original signed Judgement/Order.