

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

CENTRAL EXCISE APPEAL NO. 88 OF 2010

Philips Electronics India Ltd. ... Appellant.

V/s.

The Commissioner of Central Excise. ... Respondent.

Prakash Shah i/b. PDS Legal for the appellant.

R.V.Desai, Senior Advocate with R.B.Pardeshi
for the respondent.

CORAM : V.C.DAGA AND S.J.KATHAWALLA, JJ.

DATED : 16th August 2010.

P.C. :

Heard.

2. Admit on the following substantial question of law:

"Whether the appellant failed to establish incidence of duty of Rs.18,42,29,613/-, of which the refund was claimed by the appellant, had not been passed on by the appellant to any other person?"

3. Mr.Pardeshi waives service for the respondent.

(S.J.KATHAWALLA, J.)

(V.C.DAGA J.)