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

CENTRAL EXCISE APPEAL NO. 46 OF 2015.

The Commissioner of Central Excise, Thane-II ... Appellant

Vs

M/s. Electroforce (India) Pvt. Ltd. ... Respondent

Mr. Jitendra B. Mishra for the Appellant.

None for the Respondent.

CORAM : S.C. DHARMADHIKARI &
DR.SHALINI PHANSALKAR-JOSHI,JJ.

MONDAY, 6TH JUNE, 2016

P.C. :

1. Having heard Mr. Mishra appearing for the Revenue and perusing the order of the Tribunal, we are of the view that the appeal raises substantial questions of law. It is, therefore, admitted on the following substantial questions of law :

(i) Whether on the facts and in the circumstances of the case and in law, was the Tribunal justified in dismissing the appeal of the Revenue when the Revenue has established that the Adjudicating Authority found that the original assessee carrying on business and owning the premises had not cleared the dues of the Central Excise Department and, therefore, registration cannot be granted in favour of the purchaser of the immovable property?

(ii) In other words, whether the Tribunal was right in the view taken by it that recovery of Government dues and particularly Central Excise duty from subsequent purchaser of the immovable property is impermissible in law ?

DR.SHALINI PHANSALKAR-JOSHI, J. *S.C. DHARMADHIKARI, J.*