

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.8056 OF 2009

THE COMMISSIONER OF CENTRAL EXCISE
AND CUSTOMS

...Appellant(s)

Vs.

M/S. SHREE VENKATESH STEELS LTD.

...Respondent(s)

O R D E R

This appeal is at the instance of the Revenue and is directed against the order passed by the High Court of Judicature at Bombay dated 6th August, 2008 in Central Excise Appeal No.43 of 2008 by which the High Court declined to entertain the appeal on the ground that the same was not maintainable.

It appears from the materials on record that the respondent-assessee raised a preliminary objection before the High Court as regards the maintainability of the statutory appeal filed by the Revenue against the judgment and order passed by the Customs, Excise and Service Tax Appellate Tribunal (CESTAT) on the ground that where the rate of duty has been decided, the appeal would lie to the Supreme Court and not to the High Court. The objection raised by the assessee was upheld and accordingly the appeal came to be dismissed.

In such circumstances referred to above, the Revenue is here before us with the present appeal.

We heard Mr. Raghvendra P Shankar, learned Additional Solicitor General appearing for the appellant-Revenue.

The first thing that the learned Additional Solicitor General brought to our notice was that the respondent-company has gone under liquidation. However, he also brought to our notice that this appeal can be disposed of solely on the ground of low tax effect, keeping the question of law open.

We dispose of this appeal on the ground of low tax effect. The question of law, if any, is kept open.

.....J.
(J.B.PARDIWALA)

.....J.
(K.V.VISWANATHAN)

NEW DELHI;
January 15, 2026.

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Civil Appeal No(s). 8056/2009

THE COMMISSIONER OF CENTRAL EXCISE
AND CUSTOMS

Appellant(s)

VERSUS

M/S SHREE VENKATESH STEELS LTD.

Respondent(s)

(IA No. 4/2012 - EARLY HEARING APPLICATION)

Date : 15-01-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Appellant(s) :

Mr. Raghvendra P Shankar, A.S.G.
Mr. Mukesh Kumar Maroria, AOR
Mr. G.S. Makker. AOR
Mr. Shiv Mangal Sharma, Adv.
Ms. Chinmayee Chandra, Adv.
Mr. Siddhant Kohli, Adv.

For Respondent(s) :

Mr. Piyush Sanghi, Adv.
Ms. Khushbu Sahu, Adv.
Ms. Rashmi Singh, AOR

UPON hearing the counsel the Court made the following
O R D E R

The appeal is disposed of in terms of the signed
order.

Pending application shall also stand disposed of.

(ANITA MALHOTRA)
AR-CUM-PS

(POOJA SHARMA)
COURT MASTER

(Signed order is placed on the file.)