

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 2409-2410 OF 2019  
(Diary No. 5098 of 2019)

COMMISSIONER OF CGST AND CX, THANE

Appellant (s)

VERSUS

M/S MAHINDRA AND MAHINDRA LTD

Respondent(s)

O R D E R

Delay condoned.

Heard the learned counsel for the appellant.

Having perused the order of the Customs, Excise and Service Tax Appellate Tribunal, we are of the view that the finding on point of revenue neutrality has been correctly arrived at by the learned Tribunal. We, therefore, do not entertain the present appeal. The appeal is accordingly dismissed.

.....J  
(A.M. KHANWILKAR)

.....J  
(AJAY RASTOGI)

New Delhi  
February 25, 2019

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

CIVIL APPEAL Diary No(s). 5098/2019

(Arising out of impugned final judgment and order dated 16-01-2017 in APP No. 1168/2006 16-01-2017 in APP No. 1169/2006 passed by the Custom Excise Service Tax Appellate Tribunal, West Zonal Bench At Mumbai)

COMMISSIONER OF CGST AND CX THANE

Petitioner(s)

VERSUS

M/S MAHINDRA AND MAHINDRA LTD

Respondent(s)

(IA No.31323/2019-CONDONATION OF DELAY IN FILING and IA No.31327/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.31326/2019-STAY APPLICATION )

Date : 25-02-2019 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.M. KHANWILKAR

HON'BLE MR. JUSTICE AJAY RASTOGI

For Petitioner(s)

Mr. Aman Lekhi, ASG  
Ms. Uttara Babbar, Adv.  
Ms. Bhavana Duhoon, Adv.  
Mr. Harish Pandey, Adv.  
Mr. B. Krishna Prasad, AOR

For Respondent(s)

Mr. L. Badri Narayanan, Adv.  
Mr. Aaditya Bhattacharya, Adv.  
Mr. Dhruv Matta, Adv.  
Mr. Manish Rastogi, Adv.  
Mr. Victor Das, Adv.  
Ms. Apeksha Mehta, Adv.  
Mr. Yogendra Aldak, Adv.  
Ms. Jytoi Pal, Adv.  
Mr. Punit Dutt Tyagi, AOR

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

Delay condoned.

The Civil Appeal is dismissed in terms of the signed order.

Pending applications, if any, stand disposed of.

(DEEPAK SINGH)  
COURT MASTER (SH)

(VIDYA NEGI)  
COURT MASTER (NSH)

[Signed order is placed on the file]

