

**IN THE HIGH COURT OF JHARKHAND AT RANCHI**  
**Tax Appeal No. 31 of 2012**

Commissioner of Central Excise, Jamshedpur ... Appellant

Versus

M/s Mitsui and Co. Ltd., New Delhi ... Respondent

-----  
**CORAM: HON'BLE THE CHIEF JUSTICE**  
**HON'BLE MR. JUSTICE SUJIT NARAYAN PRASAD**

-----  
For the Appellant : Mr. Ratnesh Kumar, Advocate  
For the Respondent : Mr. A.K. Sinha, Advocate  
-----

**Oral Order**

**13/Dated: 25.06.2020**

Let this matter be listed before the Bench which is in seisin  
of the subject matter.

**(Dr. Ravi Ranjan, C.J.)**

**(Sujit Narayan Prasad, J.)**