

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

**NOTICE OF MOTION NO. 3141 OF 2011
IN
CENTRAL EXCISE APPEAL (L) NO. 50 OF 2011**

The Commissioner of Central Excise,	}	
Mumbai – I	}	Appellant
versus		
M/s. Gupta Soaps	}	Respondent

Mr. Jitendra B. Mishra for the Applicant.
Mr. V. V. Khemka for the Respondent.

**CORAM :- S. C. DHARMADHIKARI &
B. P. COLABAWALLA, JJ.**

DATED :- OCTOBER 12, 2015

P.C. :-

Having heard both sides and finding that for the reasons set out in the affidavit in support, sufficient case is made out for condoning the delay in lodging and filing of the Appeal, the Notice of Motion is made absolute in terms of prayer clause (a). However, having found that the delay is of 918 days and the Respondent had to appear before the Court, engage an Advocate, interest of justice would be served if we direct payment of costs quantified at Rs.15,000/- as condition precedent. If the costs are paid, the Registry to number the Appeal.

2) However, we keep open each of the objections raised by Mr.Khemka appearing for the Assessee, namely on the point of maintainability of the Appeal and on the jurisdiction of this Court and on merits. We clarify that this order shall not be construed as expression of opinion on the said contentions.

(B.P.COLABAWALLA, J.)

(S.C.DHARMADHIKARI, J.)