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

NOTICE OF MOTION NO. 1635 OF 2016
IN
CENTRAL EXCISE APPEAL (L) NO. 177 OF 2015

WITH
NOTICE OF MOTION NO. 1638 OF 2016
IN
CENTRAL EXCISE APPEAL (L) NO. 176 OF 2015

WITH
NOTICE OF MOTION NO. 1641 OF 2016
IN
CENTRAL EXCISE APPEAL NO. 178 OF 2015

The Commissioner of Service Tax	}	Appellant
versus		
HDFC Standard Life Insurance Co. Ltd.	}	Respondent

Mr. Swapnil Bangur with Mr. Sham Walve
for the applicant.

None for the respondent.

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

DATED :- OCTOBER 10, 2016

P.C. :-

1. These are batch of appeals filed by the Revenue against the assessee HDFC Standard Life Insurance Company Limited.

2. There were certain office objections raised on account of non compliance with the procedural rules while instituting these

appeals. It is stated that on account of the non availability of papers and relevant documents and particularly in relation to old appeals, the advocate was handicapped. He had to redraft the appeals. That is why the delay. Since there were batch of appeals, it is purely on account of some technical lapse, but not attributing to the Revenue officials any deliberate act or negligence, that the office objections were not complied with. We accept this explanation as *bonafide* also because there is no appearance on behalf of the respondent assessee nor any affidavit controverting this position.

3. The order of the Prothonotary and Senior Master is set aside by condoning the delay in filing these appeals. The notices of motion are accordingly made absolute. There would be no order as to costs. Office objections, if any, shall be removed within six weeks from today.

(B.P.COLABAWALLA, J.) **(S.C.DHARMADHIKARI, J.)**