

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CENTRAL EXCISE APPEAL NO. 267 OF 2014**

M/s. Jyoti Polymers	}	Appellant
versus		
Commissioner of Central	}	
Excise, Nashik and Ors.	}	Respondents

Mr. Rahul D. Motkari for the Appellant.

Mr. Pradeep S. Jetly for the Respondents

**CORAM :- S. C. DHARMADHIKARI &
G. S. PATEL, JJ.**

DATED :- JANUARY 4, 2016

P.C. :-

Having found that the Tribunal has assigned cogent and satisfactory reasons for not entertaining an application/Appeal and those reasons being consistent with the materials placed on record, the Appeal does not raise any substantial question of law. The Tribunal has not entertained the application for condonation of delay because the record indicated that the present Appellant came with a false explanation. The explanation, after having termed as lacking in bonafides, we do not think that any Appeal at the instance of such a litigant deserves to be entertained. In any event, there is no substantial question of law and the findings of fact are not perverse. The Appeal is devoid of merits and is dismissed.

(G.S.PATEL, J.)

(S.C.DHARMADHIKARI, J.)