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

NOTICE OF MOTION NO.980 OF 2016
IN
CENTRAL EXCISE APPEAL {L} NO.303 OF 2015

The Commissioner of Central Excise,
Customs and Service Tax .... Applicant
In the matter between
The Commissioner of Central Excise,
Customs and Service Tax .... Appellant
Vs.
Castrol India Ltd. .... Respondent

Mr. A.S. Rao for the Applicant/Appellant.
Mr. Sushant Murthy with Mr. Rahul Bothra,
Ms Urjita Badheka & Mr. Abhineet Sharma
i/by Ms Pallavi Sharma for the Respondent.

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

DATE : DECEMBER 19, 2016

P.C:

1. Heard Mr. Rao, appearing for the applicant/appellant and Mr. Murthy, appearing on behalf of the respondent. We have also perused the affidavit in support.

2. This case is similar to the other cases where the Revenue sought condonation of delay in bringing the appeals to this Court. The delay occurred because it was bona fide believed that the cause of action accrued within the territorial limits of the Gujarat High Court. Later on a clarification was issued by that Court after which the paper-books were returned to the Advocates for re-presentation to the Competent Court. That is how this appeal has been brought to this Court. In the light of the earlier orders, adjudicating all similar cases and issue, even this notice of motion is granted. The delay is condoned. The motion is made absolute in terms of prayer clause (a). No order as to costs.

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