IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

CIVIL APPLICATION NO. 11275 OF 2017
IN CEAST/25494/2017

M/S GANGAMAI INDUSTRIES AND CONSTRUCTIONS LTD., AHMEDNAGAR
VERSUS
THE COMMISSIONER OF CUSTOMES, CENTRAL EXCISE AND SERVICE TAX, GST, A.BAD NOW THE
...
Advocate for Applicants : Mr.R.M.Sharma h/f Deshmukh Suresh B.
Adv for Respondent: Mr.D.S.Ladda.
..
CORAM : S.V.GANGAPURWALA &
MANGESH S. PATIL,JJ.

DATE : 08/09/2017

PER COURT :-

Notice to respondent. Mr.Ladda, learned counsel waives service for respondent.

2] Mr.Ladda, learned counsel for non applicant opposes the application for condonation of delay on the ground that no sufficient cause is stated. The applicant was represented by consultant who was an IRS officer. The grounds for delay stated are incorrect.

3] The delay is of (52) days. It is trite that when cause for substantial justice and technical considerations are pitted against each other, cause of substantial justice is to be sub served.

4] The applicant has stated that upon legal advice being sought from the consultant, applicant was advised to file statutory appeal and thereafter approached the counsel of the High Court. After going through the relevant documents, it took some time to prepare the appeal, delay was caused.

5] Considering the reasons stated in the application, delay of (52) days caused in filing appeal is condoned. Civil Application is accordingly disposed of.

(MANGESH S. PATIL,J.) **(S.V.GANGAPURWALA,J.)**

umg/