

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 8076 OF 2016

Intas Pharmaceuticals Limited Petitioner
vs
1 The Union of India, The Secretary,
Ministry of Finance
2 The Joint Secretary, Govt. of India,
Ministry of Finance
3 The Commissioner of Central
Excise (Appeals-II), Mumbai
4 The Deputy Commissioner,
Central Excise, Rebate, Raigad,
having his office at Khandeshwar,
Navi Mumbai 410206 Respondents

Mr. Jus Sanghavi i/by PDS Legal for the petitioner.
Ms. P. S. Cardozo for respondents.

**CORAM: ANOOP V. MOHTA AND
SMT. BHARATI H. DANGRE, JJ.**

DATE : August 2, 2017

FINAL ORDER:

1 The Petitioner has challenged order dated 30 November 2015, whereby Respondent No.2-Authority, under Section 35 EE of Central Excise Act, 1944 (for short, Central Excise Act), rejected the

prayer condoning the delay in filing the Revision Application.

2 Admittedly, the Petitioner, after date of communication in Appeal on 19.07.2012, posted the Revision Application on 16.10.2012. The same was received on 19.10.2012, by the department.

3 Considering the provisions of Limitation so provided under Section 35 EE of the Act and as there is no statutory bar not to consider the case of condonation of delay after the period of three months, we see there is no reason that Petitioner's Application ought to have been rejected in the present facts and circumstances of the case, where delay appears to be only of one day.

4 Considering the fact and as sufficient case is made out, we are inclined to condone the delay. The Respondents-Authority to deal with the Revision Application on its own merits in accordance with law. Therefore, the following order :

ORDER

- (a) Impugned order dated 30 November 2015 is
quashed and set aside.

- (b) Revisions Applications are restored to file. The Respondents to deal with the same on its own merits in accordance with law.
- (c) The Writ Petition is allowed in the above terms.
- (d) There shall be no order as to costs.

(BHARATI H. DANGRE, J.)

(ANOOP V. MOHTA, J.)