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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CENTRAL EXCISE APPEAL NO.39 OF 2016

The Commissioner of Central Excise,
Mumbai – II Commissionerate … Appellant
Vs.
M/s. Bharat Petroleum Corporation Ltd. … Respondent

Mr. Jitendra B. Mishra for the Appellant.
Mr. Jas Sanghvi i/by PDS Legal for the Respondent.

CORAM : A.S. OKA &
RIYAZ I. CHAGLA, JJ.

DATE : 9th AUGUST, 2017

P.C.

1 By the impugned order passed by the Customs, Excise and Service Tax Appellate Tribunal application for extension of stay has been allowed. Substantial question of law agitated by the Appellant in this Appeal is that the Appellate Tribunal had no jurisdiction to extend the stay after expiry of a period of 365 days. This issue is no more *res integra*. This Court in its decision in the case of the *Commissioner of Central Excise Vs. Crompton Greaves Ltd.*[1] has held that the Tribunal has power to grant such extension in the interest of justice even beyond period of 365 days. Hence, no substantial question of law arises. In any event, the impugned order is discretionary in nature. There is no perversity. Appeal is dismissed.

(RIYAZ I. CHAGLA, J) **(A.S. OKA, J)**

1 2016(338) E.L.T. 29 (Bom)