

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

NOTICE OF MOTION NO.2157 OF 2016
IN
CENTRAL EXCISE APPEAL {L} NO.195 OF 2016

M/s Craft World	 Applicant
<i>In the matter between</i>	
M/s Craft World	 Appellant
Vs.	
The Jt. Commissioner of Service Tax	
Division-III, Worli, Mumbai * Anr.	 Respondents

Mr. Rakesh Kumar Singh for the Applicant/Appellant.
Mr. M. Dwivedi with Mr. Sham Walve for the Respondent.

**CORAM: S.C. DHARMADHIKARI &
PRAKASH D. NAIK, JJ.**

DATE : MAY 02, 2017

P.C:

After having heard both sides and finding that the applicant/appellant is a sole proprietary concern, there was some difference of opinion with the Chartered Accountant who was handling the case and further there was shifting of office of the proprietary concern, though both the reasons are not very

convincing, but to balance the rights and equities and with a view not to deprive the applicant/appellant of an adjudication on merits, we condone the delay of 412 days in filing of this appeal on the condition that the applicant/appellant pays costs, quantified at Rs.25,000/- to the Revenue within a period of four weeks from the date of receipt of a copy of this order. Cost is condition precedent. The notice of motion is accordingly made absolute.

(PRAKASH D. NAIK, J.)

(S.C. DHARMADHIKARI, J.)