

The learned counsel for the Applicant submits that the Respondent has been served and affidavit of service to that effect is filed.

2           The learned counsel submits that the delay has occasioned in filing the present appeal, as the applicant had challenged the order of CESTAT by preferring the appeal before the Gujarat High Court. The appeal was admitted. Subsequently, by the order dated 4<sup>th</sup> August, 2015, the Gujarat High Court disposed of the appeal on the ground of territorial jurisdiction with liberty to the applicant to file it before the appropriate High Court and thereafter the present appeal is filed and as such delay has caused. Learned counsel further submits that the appeal was filed before the Gujarat High Court within limitation.

3           For the reasons stated in the affidavit supporting the Notice of Motion, the Motion is allowed in terms of prayer clause (A). The Motion is accordingly disposed of. No costs.

( G.S. KULKARNI, J.)

(S.V. GANGAPURWALA, J.)