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

NOTICE OF MOTION NO. 392 OF 2018
IN
CENTRAL EXCISE APPEAL (L) NO. 145 OF 2017

The Commissioner CGST & CX,
Thane Rural .. Applicant

In the matter between
The Commissioner CGST & CX,
Thane Rural .. Appellant

v/s.
M/s. Akasha Syncotex Ltd. ..Respondent

Mr. M. Dwivedi for the applicant / orig. appellant
Mr. Ramnath Prabhu I/b P.K. Shetty for the respondent

CORAM : M.S. SANKLECHA &
RIYAZ I. CHAGLA, J.J.

DATED : 21st SEPTEMBER, 2018.

P.C.

1. This motion has been taken out for condonation of 431 days delay in filing an appeal from the order dated 17th February, 2016 passed by the Customs, Excise and Service Tax Appellate Tribunal (Tribunal).

2. Mr. Prabhu, learned Counsel appearing for the respondent opposes the application for condonation of delay.

Uday Shivaji Jagtap Digitally signed by Uday Shivaji Jagtap Date: 2018.09.25 12:01:20 +0530

3. We have perused the affidavit-in-support of this motion of Mr. Venkatesh Jadhav, Additional CGST & CX, Mumbai. The only reason stated in the affidavit in support of motion is that the officer of the respondent inadvertently missed the last date of filing the appeal i.e. on 17th September, 2016. The reason stated in the affidavit is that in view of the goods and service tax being implemented from July, 2017, the Officers of the Revenue were involved in training etc. According to us, no sufficient reason is made out to condone the delay.

4. There is no satisfactory explanation for condonation of the delay. Accordingly, motion is dismissed.

5. In view of the dismissal of this motion, the appeal also does not survive.

(RIYAZ I. CHAGLA, J.) **(M.S. SANKLECHA, J.)**