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

NOTICE OF MOTION NO. 335 OF 2018
IN
CENTRAL EXCISE APPEAL (L) NO. 17 OF 2018

The Commissioner of CGST, Mumbai West … Applicant / Ori. Appellant

V/s.

Mahanagar Telephone Nigam Ltd. …Respondent

Mr. J.B. Mishra, for the Applicant / Ori. Appellant.
Ms. Dikshita Gupte, for the Respondent.

CORAM: M.S.SANKLECHA & RIYAZ I. CHAGLA, JJ.
DATE: 5TH OCTOBER, 2018.

PC:-

1. This Motion seeks condonation of 411 days delay in filing appeal from order dated 14th December, 2016 passed by the Customs, Excise and Service Tax Appellate Tribunal (Tribunal).

2. The Additional affidavit filed in support of the Motion of Mr. Arun S. Sonawane, Assistant Commissioner of CGST and Central Excise, Mumbai dated 19th September, 2018 sets out that in view of the reorganisation of the Respondent because the process of transition into an integrated Goods and Service Tax regime, the impugned order of the Tribunal was received by the applicant

Commissioner on 4th September, 2017. Thereafter, he engaged an advocate and appeal was filed on 16th January, 2018.

3. We are satisfied with the reasons indicated in the Additional Affidavit in Support of the Notice of Motion for the delay in filing the Appeal.

4. Hence Notice of Motion is allowed in terms of prayer clause (a).

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