

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

**NOTICE OF MOTION NO. 333 OF 2018
IN
CENTRAL EXCISE APPEAL (L) NO. 28 OF 2018**

The Pr. Commissioner of CGST & Central
Excise, Mumbai Central Commissionerate .. Applicant

In the matter between

The Pr. Commissioner of CGST & Central
Excise, Mumbai Central Commissionerate .. Appellant

v/s.

M/s. Orbit Corporation Ltd. ..Respondent

Mr. M. Dwivedi a/w Mr. J.B. Mishra for the applicant / orig. appellant
None for the respondent

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

DATED : 14th SEPTEMBER, 2018.

P.C.

1. None appears for the respondent despite service.
2. This motion seeks condonation of 143 days delay in filing the accompanying appeal from the order dated 9th November, 2016 passed by the Customs, Excise and Service Tax Tribunal.
3. We have perused the affidavit dated 6th March, 2018 of

Mr. Money Jain, Assistant Commissioner, CGST and CE, Mumbai Central Commissionerate. We find that the reasons stated for the delay in filing the appeal was on the ground that there was change in the name of the respondent assessee which led to the change of the Commissionerate in charge of the respondent assessee. Consequently, files had to be transferred to the jurisdictional Commissionerate in view of the change in the name. We find that the reasons indicated in support of the motion sufficiently explain the delay in filing the accompanying appeal.

4. Accordingly, motion is allowed in terms of prayer clause (a).

(RIYAZ I. CHAGLA, J.)

(M.S. SANKLECHA, J.)