

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

**NOTICE OF MOTION NO. 253 OF 2018  
IN  
CUSTOMS APPEAL (L) NO. 2 OF 2018**

Panama Petrochem Limited ... Applicant

**IN THE MATTER OF**

Panama Petrochem Limited ... Appellant

**V/s.**

The Commissioner of Customs (Import) ... Respondent

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Mr. Prakash Shah a/w Ms. Shilpi Jain i/b PDS Legal for the Applicant.  
Mr. Karan Adhik i/b Mr. Ram Ochani for the Respondent.

**CORAM : S.C.DHARMADHIKARI &  
PRAKASH D. NAIK, JJ.  
DATE : 09th APRIL, 2018**

**P.C.:**

. After having heard both sides, we find that there is a sufficient cause for the delay of 399 days in filing of this Appeal.

2 The cause shown cannot be said to be lacking in bonafides. It is not the case of the Revenue that if the Appellant had brought an Appeal in time, it would not have been able to rely on the same factual position as noted in the case of other Assessee. In such circumstances, when the Assessee was advised not to file appeal earlier but later on was advised to file separate Appeals so as to protect its

own rights, then, we do not see how we can refuse to condone the delay. The rights and equity can be balanced by directing the Applicants/Assesee to pay costs.

3 In the circumstances, the motion is made absolute in terms of prayer clause (a), but on the condition that the Appellants/Applicants shall pay costs quantified at Rs.25,000/- in each of these Appeals to the Revenue. Costs condition precedent. Costs shall be paid within a period of four weeks from today.

**(PRAKASH D. NAIK, J.)**

**(S.C.DHARMADHIKARI, J.)**