IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
NOTICE OF MOTION NO. 331 OF 2018
IN
CENTRAL EXCISE APPEAL (L) NO. 51 OF 2018

The Pr. Commissioner of CGST & Central Excise, Mumbai East Commissionerate .. Applicant
In the matter between
The Pr. Commissioner of CGST & Central Excise, Mumbai East Commissionerate .. Appellant
v/s.
CNH Industrial (India) Pvt. Ltd. (Erstwhile M/s. New Holland Fiat (India) Ltd. ..Respondent

Mr. Pradeep Jetly 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 213 days delay in filing the accompanying appeal from the order dated 2nd February, 2017 passed by the Customs, Excise and Service Tax Tribunal.

3. We have perused the affidavit dated 13th March, 2018 of Mr. Ramesh Vajge, Assistant Commissioner, CGST and CE, Mumbai East Commissionerate. We find that the reasons stated for the delay in

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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.)**