

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

**NOTICE OF MOTION NO. 496 OF 2018  
IN  
CENTRAL EXCISE APPEAL (L) NO. 60 OF 2018**

The Commissioner of CGST & Central Excise  
Navi Mumbai .. Applicant

In the matter between  
The Commissioner of CGST & Central Excise  
Navi Mumbai .. Appellant

v/s.  
M/s. Pepsico India Holding Pvt. Ltd. ..Respondent

Mr. Sham Walve a/w Mr. Ram Ochani for the applicant / orig.  
appellant  
None for the respondent

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

**DATED : 27<sup>th</sup> SEPTEMBER, 2018.**

**P.C.**

1. None appears for the respondent despite service.
2. This application seeks condonation of 93 days delay in filing an appeal from the order dated 27th February, 2017 passed by the Customs, Excise and Service Tax Appellate Tribunal (Tribunal).
3. We have perused the affidavit in support of the motion filed by

Mr. V. Vijayakumar, Assistant Commissioner of CGST & CE, Navi Mumbai and are satisfied with the reasons indicated therein for 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.)**