

Act”).

2. We note that an efficacious alternate remedy is available of filing an Appeal before the Customs, Excise and Service Tax Appellate Tribunal (for short “*the Tribunal*”) under Section 129A of the Act from the impugned order dated 31st January 2017. In the above view, we see no reason to entertain the present Petition.

3. Shri. Choudhari, the learned Counsel appearing for the Petitioner states that the impugned order dated 31st January 2017 was received by the Petitioner on 5th February 2017 at Ahmadabad. This Petition was filed on 28th April 2017 that is before the time to file an Appeal to the Tribunal expired on 4th May 2017.

4. In the above view, if the Petitioner files an Appeal along with an Application for condonation of delay before the Tribunal and on compliance with all other conditions for filing

an Appeal within the period of one week from today including the statutory deposit under Section 129E of the Act, then we trust that the Petitioner's condonation application would be sympathetically considered keeping in view of the fact that the Petitioner was bonafide prosecuting its challenge to the impugned order dated 31st January 2017 before the Court.

5. The Petition is disposed of in above terms.

[RIYAZ I. CHAGLA J.]

[M.S. SANKLECHA, J.]