

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

**NOTICE OF MOTION NO. 574 OF 2018
IN
CENTRAL EXCISE APPEAL (L) NO. 116 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. CEAT Ltd. .. Respondent

Mr. Pradeep S. Jetly a/w Mr. J.B. Mishra for the applicant / orig.
appellant
Ms. Ankita Vashistha I/b UBR Legal for the respondent

**CORAM : AKIL KURESHI &
M.S. SANKLECHA, J.J.**

DATED : 7th DECEMBER, 2018.

P.C.

1. This motion has been taken out for condonation of 322 days delay in filing the appeal from the order dated 4th January, 2017 passed by the Customs, Excise and Service Tax Appellate Tribunal (Tribunal).

2. We have perused the affidavit in support of the motion filed by Mr. Ghanisht Yasu, Asstt. Commissioner of CGST & CX, Navi Mumbai and are satisfied with the reasons indicated therein for condonation of

delay. This was particularly in view of the introduction of GST w.e.f. 01.07.2017 leading to reorganization, shifting of records which resulted in delay.

3. In the above view, the motion is allowed in terms of prayer clause (a).

(M.S. SANKLECHA, J.)

(AKIL KURESHI, J.)