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

**NOTICE OF MOTION NO. 535 OF 2018  
IN  
CUSTOMS APPEAL (L) NO. 45 OF 2018  
IN  
APPEAL NO. CC/319/08-MUM  
IN  
CAO NO. 157/2007/CAC/CC/KS  
WITH  
NOTICE OF MOTION NO. 536 OF 2018  
IN  
CUSTOMS APPEAL (L) NO. 44 OF 2018  
IN  
APPEAL NO. CC/318/08-MUM  
IN  
CAO NO. 155/2007/CAC/CC/KS**

The Honkong and Shanghai Banking ... Ori. Appellant  
Corporation Ltd.

V/s.

Commissioner of Customs, Import, Mumbai ...Respondent

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Mr. D. Shroff, Senior Counsel, with S.A.K. Najam-es-Sani I/b.  
Maneksha & Sethna for the Applicant / Ori. Appellant.  
Mr. Pradeep S. Jetly, for the Respondent.

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**CORAM: M.S.SANKLECHA &  
RIYAZ I. CHAGLA, JJ.  
DATE: 28TH SEPTEMBER, 2018.**

**PC:-**

1. Both these Notices of Motion have been taken out for  
condonation of delay of 17 days in filing two appeals from the  
order arising from a common order dated 14th December, 2017

passed by the Customs, Excise and Service Tax Appellate Tribunal (Tribunal).

2. We have perused the Affidavit in Support of both these Notices of Motion dated 6th July, 2018 and are satisfied with the reasons indicated therein for the delay in filing the appeals.

3. Accordingly, both Notices of Motion are allowed in terms of prayer clause (a).

**( RIYAZ I. CHAGLA J. )**

**(M.S.SANKLECHA, J.)**