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

CENTRAL EXCISE APPEAL NO. 22 OF 2019

Empire Industries Ltd., .. Appellant.
v/s.
The Commissioner of Central Goods and
Service Tax and Central Excise .. Respondent.

Mr. Jas Sanghavi I/b. PDS Legal, for the Appellant.
Ms. P. S. Cardozo along with Ms. Maya Mujumdar, for the Respondent.

CORAM: A.S.OKA &
M.S.SANKLECHA, JJ.
DATE : 25th APRIL, 2019.

P.C:-

Heard the learned Counsel appearing for the Appellant. The Customs, Excise & Service Tax Appellate Tribunal (for short 'the Tribunal') by its impugned order dated 26th September, 2018 has condoned the delay of 111 days in preferring the Appeal by the Appellant.

2 The Appellant has urged the following question of law for our consideration:-

> *" Whether on the facts and circumstances of the case and in law, was the Tribunal justified in condoning the 111 days delay in filing the appeal?"*

3 We have perused the impugned order. Though the Tribunal may not have recorded the elaborate reasons, from the findings recorded in paragraph 4, it is apparent that the Tribunal has accepted the statement made by the Respondent which is noted in paragraph 2 of the impugned order which reads thus:-

> *" Learned Authorized Representative submits that the re-organization of the filed formation consequent upon the introduction of Goods and Service Tax Act had caused delay of over 50 days. It was also pointed out that, initially, the appeals has been filed through an official who was not authorized to do so and another 50 days of delay occurred in rectification to bring the appeals in line with the authorization."*

4 The Tribunal was dealing with a prayer for condonation of delay for 111 days. The order passed on application for condonation of delay is always discretionary. A liberal approach is required to be adopted while dealing with such applications.

5 Considering the fact that the delay was of 111 days, we do not find any perversity in the impugned order of the Tribunal for condoning the delay of 111 days. For the reasons set out in the impugned order, no question of law arises. We find no merit in the appeal.

6 Accordingly, the **Appeal** is **dismissed.**

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