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

NOTICE OF MOTION NO. 166 OF 2019
IN
CENTRAL EXCISE APPEAL (L) NO. 8 OF 2019

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. Indian Oil Corporation Ltd. .. Respondent

Mr. Vikram Singhania a/w Mr. Ram Ochani for the applicant
Mr. Kiran Chavan I/b Cenex Services for the respondent

CORAM : M.S. SANKLECHA &
M.S. SONAK, J.J.

DATED : 6th JUNE, 2019

P.C.

1. This application has been taken out to condone 58 days delay in filing an appeal to this Court under Section 35G of the Central Excise Act, 1944 from the order dated 15th May, 2018 of the Customs, Excise and Service Tax Appellate Tribunal.

2. We have perused the affidavit-in support and are satisfied with the reasons indicated therein for the delay in filing the accompanying

appeal.

3. Accordingly, the motion is allowed in terms of prayer clause (a).

4. The learned Counsel appearing for the parties state that the tax effect in the present appeal is less than the threshold limit provided in the Circular dated 11th July, 2018 issued by the Central Board of Indirect Taxes and Customs (CBIC). The learned Counsel for the applicant seeks time to take instructions.

5. In the above view, at the request of the applicant the appeal be placed on 18th June, 2019 under the caption "for withdrawal".

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