

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

**NOTICE OF MOTION NO. 214 OF 2019
IN
CENTRAL EXCISE APPEAL NO. 29 OF 2019**

Specific Alloys Pvt. Ltd. .. Applicant

In the matter between
Specific Alloys Pvt. Ltd. .. Appellant

v/s.
The Commissioner of Central Tax,
Pune-I Commissionerate .. Respondent

Mr. Jas Sanghvi a/w Divyasha Mathur I/b Max Legal for the applicant
Mr. Karan Adik a/w Mr. Ram Ochani for the respondent

**CORAM : A.S. OKA &
M.S. SANKLECHA, J.J.**

DATED : 9th APRIL, 2019

P.C.

1. Heard the learned Counsel appearing for the applicant and the learned Counsel appearing for the respondent. Perused the averments made in the affidavit-in-support and in particular paragraph nos. 4 to 6. It is pointed out that the impugned order was passed on 16th January, 2018. After receiving a copy of the order, on 27th March, 2018, an application for rectification was made. The application was rejected by the Tribunal by order dated 19th September, 2018. A copy of the

said order was received by the applicant on 29th September, 2018. Thus, time of about 186 days was spent in filing and prosecuting the application for rectification. Hence, there is sufficient explanation for delay of 186 days. Sufficient cause is made out.

2. The Notice of Motion is made absolute in terms of prayer clause (a).

(M.S. SANKLECHA, J.)

(A. S. OKA, J.)