

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

**NOTICE OF MOTION NO. 322 OF 2018
IN
CENTRAL EXCISE APPEAL (L) NO.29 OF 2018**

The Commissioner of CGST & Central
Excise, Mumbai Central Commissionerate. ... Applicant/Appellant
V/s.
M/s Idea Cellular Ltd. ... Respondent

Mr.Pradeep S.Jetly with Mr.J.B.Mishra for the Applicant/
Appellant.
Ms.Pragya Koolwal i/by M/s UBR Legal for the Respondent.

**CORAM : AKIL KURESHI AND
SARANG V. KOTWAL, JJ.
DATE : APRIL 26, 2019.**

P.C.:-

1. This notice of motion is taken out for condonation of delay of 204 days in filing the Central Excise Appeal. Heard learned counsel for the parties. Learned counsel for the respondent raised the issue of territorial jurisdiction. According to her the jurisdiction may not lie to this Court. We have heard both sides. The debatable issue of jurisdiction can be considered at the time of admission of the appeal. For the time being, for the reasons

mentioned in the affidavit-in-support of the notice of motion, we condone the delay. Notice of motion is made absolute in terms of prayer clause (a).

(SARANG V. KOTWAL, J.)

(AKIL KURESHI, J.)

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