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

NOTICE OF MOTION NO. 498 OF 2019
IN
NOTICE OF MOTION NO. 895 OF 2017
IN
CENTRAL EXCISE APPEAL (L) NO. 293 OF 2016

The Commissioner Service Tax Mumbai-II
(Now The Commissioner of Central Goods &
Service Tax, Thane) ...Applicant/Appellant
vs
M/s.Arpana Automotive Pvt.Ltd. ...Respondent

Mr.M. Dwivedi I/b. Vipul Bajpayee for Applicant
Mr.Pinky D. Chainani I/b. R.G. Sheth for Respondent.

CORAM : M.S. SANKLECHA &
S.C. GUPTE, JJ.

DATE : 24 JULY 2019

P.C. :

This application has been taken out for condonation of 583 days delay in filing this notice of motion to set aside an order dated 2 February 2017 passed by the Prothonotary & Senior Master rejecting the Petitioner's appeal for non-removal of office objections under Rule 986 of the High Court (Original Side) Rules.

2 The affidavit in support of the motion states that the delay in moving this application was on account of the fact that on 1 July 2017, the Goods and Service Act (GST) came into force. This led to reorganisation of the department and the officers of the department being busy with training programmes so as to upgrade themselves with regard to the provisions of

the GST Act. The order of the Prothonotary & Senior Master rejecting this appeal was passed on 2 February 2017, whilst the application has been taken out on 26 February 2019. There is no explanation offered for such gross delay on the part of the Revenue. One of the reasons mentioned is that the Applicant is a statutory authority and is responsible for collection of revenue under the relevant statute. However, the same does not absolve them from complying with the time-line fixed by the court from removing office objections.

3 In the above view, we are not satisfied with the reasons indicated in the affidavit in support of the notice of motion for condonation of 583 days delay. Thus, the occasion to reconsider the order dated 2 February 2019 passed under Rule 986 of the High Court (Original Side) Rules by the Prothonotary & Senior Master does not arise. In the above view, the notice of motion is rejected.

4 Affidavit in reply of the Respondent is taken on record.

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