

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

**NOTICE OF MOTION NO. 717 OF 2018
IN
CENTRAL EXCISE APPEAL (L) NO. 243 OF 2016**

The Pr. Commissioner of Service Tax-VI Mumbai	.. Applicant
In the matter between The Pr. Commissioner of Service Tax-VI Mumbai	.. Appellant
v/s. Oberoi Realty Ltd.	.. Respondent

Mr. J.B. Mishra for the applicant / orig. appellant
Mr. Jas Sanghvi a/w Ms. Divyasha Mathur I/b Anil Balani for the respondent

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

DATED : 25th MARCH, 2019

P.C.

1. Heard the learned Counsel appearing for the applicant. The notice of motion is opposed by the respondent.
2. There was a delay of 3 days in preferring the Central Excise Appeal. However, a notice of motion for condonation of delay was not taken out. The appeal was dismissed on the ground of failure to remove office objections regarding non-filing of notice of motion for condonation of delay.

3. This is a notice of motion for restoration. The delay is of 471 days. By filing additional affidavit of Shri. Ghanisht Yasu, Assistant Commissioner of CGST and Central Excise, Mumbai, the delay is explained. Reasons in the delay have been set out in paragraph nos. 5 and 6 of the additional affidavit. Hence, a case is made out for condonation of delay and restoration of the appeal.

4. Accordingly, the Notice of Motion is made absolute in terms of prayer clauses (a) to (c).

(M.S. SANKLECHA, J.)

(A. S. OKA, J.)