

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

REVIEW PETITION (L) NO. 25 OF 2018
IN
CUSTOM APPEAL NO. 14 OF 2018

M/s. Pams Industries

.. Petitioners

v/s.

The Commissioner of Customs (Appeals)

.. Respondent

Ms. Sandhya Nanavare for the petitioners
None for the respondent

**CORAM : M.S. SANKLECHA &
RIYAZ I. CHAGLA, J.J.**
DATED : 15th MARCH, 2019
(In Chamber at 5.00 p.m.)

P.C.

1. By this Review Petition, the petitioner seeks a review of the order dated 22nd October, 2018 passed in Custom Appeal (L) No. 2 of 2017.

2. The order dated 22nd October, 2018 had dismissed the petitioner's appeal upholding the view of the Tribunal that an appeal which is filed beyond the extended period of limitation as provided in the Act, cannot be entertained by the Appellate Authority. This was by following the decision of the Supreme Court in the case of *Singh Enterprises Vs. Commissioner of Central Excise, Jamshedpur, 2008 (221) E.L.T. 163*.

3. Therefore, no case for review of the order dated 22nd October, 2018 is made out.

4. Accordingly, the Review Petition is dismissed.

(RIYAZ I. CHAGLA, J.)

(M.S. SANKLECHA, J.)