

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD**

**4 CIVIL APPLICATION NO.11046 OF 2023
IN CEAST/12835/2021**

**COMMISSIONER OF CUSTOMS CENTRAL EXCISE AND SERVICE TAX,
AURANGABAD**

VERSUS

M/S. SHYAM ELECTRICAL STORES, PARLI (VAIJNATH) BEED

...

Advocate for Applicants : Mr. Ladda Dwarkadas S.

Advocate for Respondent No. 1 : Mr. Alok Sharma

**CORAM : MANGESH S. PATIL &
SHAILESH P. BRAHME, JJ.**

DATE : 03.10.2023

PER COURT :

The learned advocate for the respondent files affidavit in reply. It is taken on record.

2. This is an application seeking restoration of the Excise Appeal, registration of which was refused on its failure to remove the office objections within the time of two weeks stipulated by the Registrar (Judicial).

3. We have heard both the sides. The reason being assigned in this application is bordering some aspersions on the part of the previous counsel representing the department, without seeking to substantiate it by filing their affidavits.

4. However, considering the extent of the liability and the nature of the

dispute, we feel it appropriate to condone the delay and restore the appeal however subject to the condition that the department if it succeeds will not be entitled to claim any interest for the period of delay of 454 days and subject to the condition that the office objections would now be removed within two weeks.

5. The Civil Application is disposed of.

(SHAILESH P. BRAHME, J.)

(MANGESH S. PATIL, J.)

mkd/-