

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

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**INTERIM APPLICATION NO.1509 OF 2024
IN
CENTRAL EXCISE APPEAL (L) NO.28761 OF 2023**

McKinsey & Co. Inc

....Applicant/Appellant

V/s.

The Commissioner of CGST and
CX, Mumbai South

...Respondent

Mr. Prakash Shah a/w Mr. Jas Sanghavi and Mr. Mohit Raval for applicant/
appellant.

Mr. Jitendra Mishra a/w Ms. Mamta Omle for respondent.

**CORAM : K.R. SHRIRAM &
JITENDRA JAIN, JJ.
DATE : 2nd SEPTEMBER 2024**

P.C. :

1 We are not satisfied with the authority of Sayali Goel to file the appeal as well as the interim application inasmuch as the said Sayali Goel is relying on a power of attorney (POA) issued by appellant which is signed by one Mr. Rajat Kumar Dhawan. The Authority of Mr. Rajat Kumar Dhawan to issue the POA is not provided. Moreover, there is nothing to indicate that Rajat Kumar Dhawan presented himself before the Notary Public at Gurugram and signed the power of attorney because there is no name and signature of witnesses mentioned in the power of attorney.

2 Moreover, we are not satisfied with the explanation for the delay given in the interim application. It does appear the applicant has taken the matter very lightly. The request of Mr. Shah to file a further affidavit in support is granted.

3 In the further affidavit, appellant shall explain the time lag between 27th January 2023 and 15th March 2023, between 15th March 2023 and 7th April 2024, between 7th April 2023 and 15th April 2023, between 15th April 2023 and 1st May 2023, between 1st May 2023 and 8th May 2023, between 8th May 2023 and 12th June 2023, between 12th June 2023 and 15th July 2023, between 15th July 2023 and 30th July 2023 and between 1st August 2023 and 28th September 2023. Every day's delay has to be explained.

4 Affidavit shall be filed along with the proper authority as mentioned above and copy served on or before 15th September 2024.

5 Application be listed on 25th September 2024.

(JITENDRA JAIN, J.)

(K.R. SHRIRAM, J.)