
IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INTERIM APPLICATION NO. 942 OF 2025
IN
CENTRAL EXCISE APPEAL (L)NO.6812 OF 2025

Sarku Engineering Services SDN BHD

..Applicant/Appellant

Versus

Commissioner of Central Goods and Services
Tax, Navi Mumbai

.. Respondent

Mr. Dhananjay Sethuraj, with Parv Baxi i/b Sriram Sridharan,
Advocates for the Applicant/Appellant.

Ms. Maya Mujumdar (through VC), *Advocates for the Respondent.*

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CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE: JANUARY 7, 2026

P. C.

1. The learned advocate appearing on behalf of the Applicant/Appellant tendered a draft amendment to substitute the correct Authority as the 1st Respondent in the above Appeal as well as in the above Application.

2. Since this is a formal amendment, the draft tendered to the Court is taken on record and marked “X” for identification. The

Applicant/Appellant is permitted to carry out the amendment as per the draft handed in not only in the above Interim Application but also in the above Appeal. The amendment shall be carried out within a period of one week from today and the amended copy of all the papers and proceedings shall be served on the advocates for the Respondent immediately thereafter. Re-verification is dispensed with.

3. The above application has been filed to hold that there is no delay in filing the Appeal, and if there is a delay, the same be condoned.

4. What is impugned in the above Appeal is the order passed by the CESTAT dated 11th September 2020. Since according to the Applicant, there were mistakes in the final order dated 11th September 2020, the Applicant filed an application termed as “Rectification Of Mistake” Application on 17th November 2020. This application was filed under Section 35C(2) of the Central Excise Act, 1944. This application was finally disposed of on 2nd September 2024. By this order, the CESTAT rejected the ROM Application filed by the Applicant seeking rectification of the mistakes in the order dated 11th September 2020. It is because of this that the delay, if any, has occurred in filing the above Appeal.

5. Having heard the learned counsel for the parties, and after perusing the above Interim Application, we are of the view that the delay, if any, in filing the above Appeal should be condoned. It is accordingly so ordered. Now that the delay is condoned, the advocates for the Applicant/Appellant shall remove all other office objections within a period of two weeks from today, failing which the above Appeal shall stand dismissed without further reference to the Court.

6. The above Interim Application is disposed of in the aforesaid terms. However, there shall be no order as to costs.

7. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.]

[B. P. COLABAWALLA, J.]