

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/CIVIL APPLICATION (FOR CONDONATION OF DELAY) NO. 1469 of 2026****In****F/MISC. CIVIL APPLICATION/8316/2026****In****F/TAX APPEAL/33447/2025**

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PRINCIPAL COMMISSIONER OF CUSTOMS KANDLA

Versus

CENTRAL WAREHOUSING CORPORATION

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Appearance:

MS HARDIKA VYAS(11450) for the Applicant(s) No. 1

MS ROSHNI SHAH for NANAVATI & CO.(7105) for the Respondent(s) No. 1

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CORAM:HONOURABLE MR. JUSTICE BHARGAV D. KARIA***and******HONOURABLE MR. JUSTICE PRANAV TRIVEDI*****Date : 10/07/2026****ORAL ORDER*****(PER : HONOURABLE MR. JUSTICE BHARGAV D. KARIA)***

1. Heard learned Senior Standing Counsel Ms. Hardika Vyas appearing for the applicant and learned advocate Ms. Roshni Shah for Nanavati & Co for the opponent through hybrid mode.

2. By this application under Section 5 of the Limitation Act, 1963, the applicant seeks condonation of delay of 48 days caused in filing the captioned Misc. Civil Application (For Restoration) of Tax Appeal filed against the order dated 01.04.2025 passed by the Customs, Excise and Service Tax Appellate Tribunal, West Zonal Bench, Ahmedabad in Order No. 10228/2025.

3. Having regard to the submissions advanced by the learned advocate for the applicant and more particularly, considering the averments made in the memorandum of application, the Court is of the view that the delay caused in filing the Misc. Civil Application (For Restoration) has been sufficiently explained.

4. The application, therefore, succeeds and is, accordingly, allowed. The delay caused in filing the Misc. Civil Application (For Restoration) is hereby condoned.

5. Rule is made absolute accordingly with no order as to costs.

(BHARGAV D. KARIA, J)

(PRANAV TRIVEDI, J)

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