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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**  
**ORDINARY ORIGINAL CIVIL JURISDICTION**  
**INTERIM APPLICATION NO. 3526 OF 2024**  
**IN**  
**CENTRAL EXCISE APPEAL (L) NO.4774 OF 2022**

Commissioner of CGST & Cx,  
Navi Mumbai

.. Applicant/Appellant

Versus

Y & Associates,  
Vikhroli (E), Mumbai

.. Respondent

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*Mr. Jitendra Mishra i/b Ms Sangeeta Yadav, Advocates for the Applicant.*

*None for the Respondent.*

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**CORAM: B. P. COLABAWALLA &  
FIRDOSH P. POONIWALLA, JJ.**

**DATE: APRIL 17, 2026**

ANJALI TUSHAR ASWALE

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**P. C.**

1. The above Interim Application is filed to condone the delay of 442 days in filing the above application seeking restoration of the above Appeal, as well as to restore the above Appeal which was dismissed by the learned Prothonotary and Senior Master vide its order dated 7<sup>th</sup> August 2023 for non-removal of office objections.



2. Having heard Mr. Mishra, and for the reasons stated in the Interim Application, the same is allowed in terms of prayer clauses (a) and (b) which read thus:-

*“(a) That this Hon’ble Court be pleased to condone the delay of 442 days in filing the above Interim Application.*

*“(b) That this Hon’ble Court be pleased to set aside the Order dated 7<sup>th</sup> August 2023 passed by Learned Prothonotary & Sr. Master in above appeal and restore the above CENTRAL EXCISE APPEAL (L) No. 4774 of 2022 filed by the Applicant and same may be heard on its own merit and further grant four weeks’ time to applicant to remove office objections and get the appeal registered and finally numbered.”*

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

4. 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.]**