

Collector of Central Excise Vs. Newave Electronics

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Oct-17-1997

Reported in : (1998)(100)ELT293TriDel

Appellant : Collector of Central Excise

Respondent : Newave Electronics

Judgement :

1. This is a Revenue Appeal arising out of order passed by the Collector (Appeals) dated 14-12-1988, which has been filed on 12th Jan., 1990, along with an application for condonation of delay. The reason given in the application in para 2 is noted below : "(2) Immediately before the amended procedure regarding appeals under Chapter VIA of the Central Excises & Salt Act, 1944, came into force with effect from 11-10-1982 and thereafter, a larger number of cases were disposed of by the Appellate Authorities and those orders required close examination and scrutiny both from factual and legal points of view to determine whether they merit to be appealed against. As a result strict compliance with the time limit as prescribed under Sub-section (3) of Section 35B of the Central Excises & Salt Act, 1944 could not be made." 3. The respondents have been served notice. On perusal of the ground for condonation of delay, we are not satisfied with the reason furnished. There is no reason for the Collectorate not to have filed the appeal in time. The reason that Tribunal has come into existence in 1982 and they required close examination and scrutiny from both factual and legal points of view for determining whether they merit to be appealed against is not a

sufficient ground for condoning the delay.

Further, the Collector has not given time chart and explained day-to-day delay in the case.

4. In that view of the matter, the application for condonation of delay is rejected and as a matter, the appeal is also rejected.

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