

Progressive Extractions and Vs. Collector of C. Ex.

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SooperKanoon Citation : sooperkanoon.com/12107

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Nov-11-1997

Reported in : (1998)(60)ECC167

Appellant : Progressive Extractions and

Respondent : Collector of C. Ex.

Judgement :

1. In this ROA application including Miscellaneous application, the applicant is seeking recall of the Order No. 61/97-B1, dated 20-8-1997 passed on the stay application, by which their stay application was rejected, as they were not present on the date of hearing and they were directed to deposit the duty and penalty. In the application, they have explained that they had not received the notice and hence they were not present on the date of hearing. In support of this plea, they have filed the affidavit. The Chartered Accountant appearing for the appellants has also filed an affidavit. They had not received the hearing notice and therefore, the stay application was disposed of without effective hearing.

3. On a careful consideration of the submission and on perusal of the affidavit, we are satisfied that the appellants were prevented from appearing on the date of hearing, which resulted in passing of the order. Hence, we recall the stay order which directed them to deposit the duty and penalty and direct the registry to list the stay application today itself for hearing.