

Simplex Electronics Vs. Collector of Central Excise

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SooperKanoon Citation : sooperkanoon.com/13336

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Apr-27-1998

Reported in : (1998)(101)ELT720TriDel

Appellant : Simplex Electronics

Respondent : Collector of Central Excise

Judgement :

1. Shri K.V. Parmar, learned Consultant submits that the appearance on 16-1-1997 could not be entered by the appellants/applicants because they had not received the notice of hearing. He also submits that they did not receive even the order of dismissing their appeal for default.

This has possibly happened due to shifting of their factory to Gandhinagar. In fact they had given the change in address as far back as in 1989. In the aforesaid circumstances, he prays for allowing the application for restoration of the appeal.

2. Ld. JDR Shri M. Ali leaves the matter to the discretion of the Bench.

3. Considered. ROA application is allowed in the aforesaid circumstances. Registry should take note of the new address mentioned in their present ROA application for future correspondence, if any.

Appeal is restored to its original number and is fixed for hearing on 6-7-1998. No notice.