

Gravity Instruments Pvt. Ltd. Vs. Collector of C. Ex.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : May-21-1998

Reported in : (1998)(104)ELT353TriDel

Appellant : Gravity Instruments Pvt. Ltd.

Respondent : Collector of C. Ex.

Judgement :

1. These are 14 applications for restoration of appeals filed by M/s Gravity Instruments Pvt. Ltd. and 13 others.
2. Appearing for the applicants, Shri H.M. Ahmedi, Id. Advocate submits that he has been instructed by the applicants to appear for them and the formal vakalatnama engaging him in the matter would be filed in due course.
3. The Id. Advocate refers to the restoration of appeal application filed by the applicants, dated 27-1-1998 in which the circumstances under which their appeals were dismissed by the Bench on 23-10-1997 has been explained. Id. Counsel explained that the address to which the notices for hearing were sent were the factory addresses of the applicants. Since the applicants had changed their addresses, the notices could not be received. The Advocates engaged by the applicants could not also contact them for the said reason.
3. Further, Id. Advocate also referred to the copies of TR 6 challans, dated 22-2-1990, 22-8-1989 and 16-2-1990 showing deposit of Rs. 6,70,000/- by the

applicants towards duty demand pursuant to the stay order, dated 22-2-1989 passed by the Regional Bench of the Tribunal at Bombay. Ld. Counsel submits that the appellants are desirous of contesting their appeals and since they have deposited the entire amount required of them and since their applications were rejected because of a communication gap between them and the Registry/their Advocates, he prays for restoration of all the 14 appeals.

4. Ld. JDR Shri S. Nunthuk submits that it was the responsibility of the applicants to intimate the Registry about any change in their address for purposes of issuing notices, orders etc. Further, he submits that he would like the copies of the TR 6 challans showing the deposit of the amounts be verified by the concerned Commissionerate.

Subject to the condition that the amounts have been paid within the time given in the stay order, he has no objection to restoration of the appeals.

5. We have considered the submissions made on both sides. Under the circumstances explained by the Id. Counsel and the application filed by them, we direct that the 14 appeals be restored to their original number.

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