

81 Electronics Vs. Commissioner of Customs, Acc

81 Electronics Vs. Commissioner of Customs, Acc

SooperKanoon Citation : sooperkanoon.com/15773

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : May-10-1999

Reported in : (1999)(112)ELT1023Tri(Mum.)bai

Appellant : 81 Electronics

Respondent : Commissioner of Customs, Acc

Judgement :

1. On 2-11-1998 the applicant filed application before the designated authority under 'Kar Vivad Samadhan Scheme, 1998'. The Tribunal sent a notice of hearing in respect of the appeal and intimated the date of hearing as 19-11-1998. On that day neither the appellant nor the Advocate for the appellant appeared before the Tribunal. Hence the Tribunal on that day i.e. on 19-11-1998 dismissed the appeal for non-compliance of the provisions of Section 129E of the Customs Act as application was made for extension of time for making deposit of two months and that eight months have passed and no deposit has been made.

Subsequent to that on 12-3-1999 the authorities under the 'Kar Vivad Samadhan Scheme 1998' passed a declaration in terms of Section 90(2) of the Finance Act No. 2 of 1998. The prayer of the applicant is the appeal which was dismissed on 19-11-1998 should be restored to the file and thereafter dismiss it in terms of provisions of Section 91 of the Finance Act No. 2 of 1998. From the narration of the facts it will be very clear that when the application was filed under 'Kar Vivad Samadhan Scheme, 1998' the appeal was pending viz. on 2-11-1998. The appeal was dismissed on 19-11-1998. Appellant before us had already obtained the

benefit of this Scheme. Under the circumstances we do not find any ground has been made before us to revive the appeal and immediately dismiss the same. Hence we feel that the application is devoid of any merits. The application stands dismissed.

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com