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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : May-02-2000

Reported in : (2000)(120)ELT104TriDel

Appellant : Commissioner of Central Excise

Respondent : S.V. Electricals Ltd.

Judgement :

1. This is an application filed by the department for condonation of delay in filing the appeal. The order passed by the Commissioner was received on 31-5-99 as per the department and accordingly appeal was required to be filed on or before 30-8-99, but appeal in the registry of the Tribunal was submitted only on 9-12-99. There is a delay of 4 months in filing the appeal. It was explained on behalf of the Revenue that the delay has been caused due to administrative reasons. The reason given in the application is neither convincing nor substantiated to condone the delay. The Supreme Court itself has taken the view administrative reason is not a sufficient ground to condone the delay.

Accordingly, I am not convinced with the reason given by the department to condone the delay of 4 months.

2. Thus, the COD is rejected. Consequently, appeal also is dismissed as barred by time.

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