

Commissioner of Customs Vs. U. Prints

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jul-10-2000

Reported in : (2000)(120)ELT264TriDel

Appellant : Commissioner of Customs

Respondent : U. Prints

Judgement :

1. This application filed by the Commissioner of Customs prays for grant of time for implementing final order Nos. 1574-75/99-A dated 5-11-1999 passed by this Tribunal in the captioned appeals.

2. We have perused the final order (supra). The said order was passed confirming the orders of adjudication passed by the Commissioner, but reducing the redemption fine and penalty to Rs. 1.2 lacs and Rs. 1 lac respectively. No time limit was stipulated in the order of the Tribunal. The present application has been filed on the ground that the Department's appeals for enhancing fine and penalty vis-a-vis the orders of adjudication are pending before the South Regional Bench of the Tribunal and on the further ground that their application for reference in the matter is pending before the High Court of Delhi. It is also stated that they are intending to file a stay application also before the High Court against the final order *ibid*.

3. We have heard learned SDR, Shri P.K. Jain for the applicant and learned Advocate, Shri K.K. Anand for the respondents. Learned DR has reit-erated the

grounds of the application and has submitted that, for the reasons stated in the application, it would be in the interest of Revenue to grant further time for implementing the final order *ibid*. We are not impressed with this submission, nor do we find any reason to grant any further time for implementation of the final order *ibid*, since, in our view, more than six months have elapsed since passing of the final order and such period is a reasonable period for the purpose at hand. Nevertheless, since no time has been stipulated in the final order *ibid*, the applicant shall, we hope, take into account our observations stated hereinbefore and, having due regard thereto, implement the final order of the Tribunal without any further delay.

The application is rejected with these observations.

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