Mark Auto Industries Ltd. Vs. Cce

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SooperKanoon Citation : sooperkanoon.com/19068

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Sep-04-2000

Reported in : (2000)(72)ECC110

Judge : K Sreedharan, N T C.N.B.

Appellant : Mark Auto Industries Ltd.

Respondent : Cce

Judgement :

1. In this COD application the prayer is for condonation of dealy caused in filing the appeal before this Tribunal. Neither the appellant nor the Department has a case that the appeal filed before this Tribunal is barred by limitation. Therefore, this COD application as ill conceived. The attempt of the learned Counsel, appearing for the appellant is to make out a case that appeal before the lower appellate authority was not barred by limitation as was held by that authority.

In substantiating this argument a petition of this nature is unwarranted. The petition is dismissed.

2. Learned Departmental Representative is directed to make available the records evidencing the delivery of order passed by the adjudicating authority on the assessee, the appellant herein.

3. Learned DR may also get details regarding the action taken by the Department on receipt of original letter dated 3.5.99 stated to have been sent by the appellant

praying for a copy of the adjudication order to the Deputy/Asstt. Commissioner of Central Excise, Division-I, Urban Estate, Gurgaon. Adjourned to 15th September, 2000. Stay application will come up on that date.