

M/S. Perpetual Power Vs. Commissioner of Central Excise

M/S. Perpetual Power Vs. Commissioner of Central Excise

SooperKanoon Citation : sooperkanoon.com/20128

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT

Decided On : Dec-21-2000

Reported in : (2001)(129)ELT531Tri(Bang.)

Appellant : M/S. Perpetual Power

Respondent : Commissioner of Central Excise

Judgement :

1. There is a delay of 5 1/2 months in filing the appeal. Arguing for the assessee Shri Ramesh Ananthan submitted that delay was caused due to the fact that unit was closed and further more one of the Directors who was handling the matters has resigned. He also submitted that the Order-in-Appeal has been passed on 6.3.2000 was known to the party only on 21.7.2000 when the department enforced the demand.

2. On the other hand Smt. Radha Arun, learned S.D.R appearing for the Respondents/Revenue submitted that no sufficient cause has been shown in condoning the inordinate delay.

3. We have carefully considered the matter. We find that there was inordinate delay of 5 1/2 months as it was rightly pointed out by the Departmental Representative. To condone the delay in filing the appeal not only there must be a cause but the cause must be sufficient. The explanation offered by the Counsel is not convincing nor substantiated.

In the facts and circumstances we find that there is no justification to condone the delay. In the view taken the application for condonation is hereby rejected. Consequently appeal also dismissed as barred by time.

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