Commissioner of Central Excise, Vs. M/S. Inder Singh and Sons

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SooperKanoon Citation : sooperkanoon.com/20377

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jan-12-2001

Appellant : Commissioner of Central Excise,

Respondent : M/S. Inder Singh and Sons

Judgement :

1. There is a delay of 3 days in filing the above reference application arising out of the Final Order of the Tribunal by which modvat credit was held to be available to the assessees on MS scrap and steel scrap (re-rolled). Learned DR states that initially the Tribunal's order was accepted by the Commissioner, but subsequently, it was directed by the Chief Commissioner vide his fax dated 6.9.99 to file a reference application, which was received in the Registry of the Tribunal on 7.9.99, while the last date for filing the application was 4.9.99. No explanation has been given for the delayed direction to file the reference application. Since the delay has not been explained at all, let alone satisfactorily explained, I decline to condone the aame. The reference application is, therefore, dismissed as time barred.