

Simplex Enterprises Vs. Commissioner of Customs

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Aug-17-2001

Reported in : (2002)(150)ELT1026Tri(Mum.)bai

Appellant : Simplex Enterprises

Respondent : Commissioner of Customs

Judgement :

1. On 9.8.2001, counsel for the appellant asked for a week's time to comply with the Tribunal's stay order. The matter was accordingly adjourned to today.
2. Counsel tells us now that the applicant needs another six weeks to furnish the bank guarantee. The Tribunal's stay order requiring the bank guarantee was passed in October, 1995. An application for modification of this order was rejected by the order passed in 1996, but a period of two months from that day was provided for furnishing the bank guarantee.
3. The counsel for the applicant is not able to explain why, despite the passage of five years, the applicant has not filed bank guarantee.

If the applicant did not find it possible to file the bank guarantee within five years, it is not possible to believe that it would furnish the bank guarantee within six weeks; no reason in any case has been advanced that would make us believe that the guarantee will be filed in six months. considering this, as also the fact that the counsel undertook on 9.8.2001 to file bank guarantee within a week, we are not in

a position to accept the prayer for extension.

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