

Commissioner of Central Excise, Vs. Starwire India Ltd.

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SooperKanoon Citation : sooperkanoon.com/27697

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Feb-26-2002

Reported in : (2002)(143)ELT373TriDel

Judge : P Bajaj

Appellant : Commissioner of Central Excise,

Respondent : Starwire India Ltd.

Judgement :

1. These supplementary appeals were ordered to be dismissed as time-barred by the Tribunal vide Order No. A/1063-1070/2001 (NB-S), dated 6-8-2001.
2. The main appeal of the appellants/Revenue also stands dismissed on merits even. These supplementary appeals sought to be admitted after condoning the delay though relates to the different period, but the main issue is the same. Since the main appeal stands dismissed and similar CODs were also dismissed by the Tribunal, the present CODs are also not legally maintainable and ordered to be dismissed.
3. Similarly, the ROAs of the Revenue seeking restoration of the appeals which were dismissed as time-barred, are also not legally maintainable and the same are ordered to be dismissed.