

**Cc Vs. Dilip Kumar and Co.**

**Cc Vs. Dilip Kumar and Co.**

**SooperKanoon Citation :** [sooperkanoon.com/27792](http://sooperkanoon.com/27792)

**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

**Decided On :** Mar-08-2002

**Reported in :** (2002)(82)ECC210

**Judge :** S Kang, a T V.K.

**Appellant :** Cc

**Respondent :** Dilip Kumar and Co.

**Judgement :**

2. Revenue filed this appeal with an application for condonation of delay in filing the appeal. Revenue filed a list of dates explaining the delay. The list of dates, from the receipt of the order i.e. from 29.8.2001 to 8.1.2002, the date on which the appeal was filed, only show the movement of file from one officer to another officer of the revenue department. The hon'ble Supreme Court in the case of Union of India v. Tata Yodogawa limited 1988 (38) ELT 739 (SC) held that delay due to inter-departmental correspondence and processing is not sufficient cause for condonation of delay in filling the appeal under Section 35-C of the Central Excise Act.

3. In view of the above decision of the hon'ble Supreme Court, we find no merit in the application and the same is rejected. Consequently, the appeal is also dismissed.