

Commissioner of Customs Vs. Sumer Enterprises

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SooperKanoon Citation : sooperkanoon.com/29522

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Dec-04-2002

Reported in : (2003)(160)ELT425Tri(Mum.)bai

Judge : J Balasundaram, J T J.H.

Appellant : Commissioner of Customs

Respondent : Sumer Enterprises

Judgement :

1. The Revenue seeks condonation of delay of one month in filing the above appeal against the order of the Commissioner of Customs (Appeals) setting aside the confiscation of goods imported by the respondent with option to redeem the goods on payment of fine and also set aside the penalty.
2. The delay is explained as due to transfer of the concerned appraising officer out of the Air Cargo Complex and due to the fact that successor of the transferred officer could not locate the file in time.
3. On hearing both sides and satisfying ourselves after perusing the case records produced before us, which shows that action is being initiated for lapse of concerned officer, and after perusing the affidavit of the Commissioner of Customs, we are satisfied with the reasons for the delay. Accordingly, we condone the delay.