

Association of Bopp Vs. Designated Authority

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SooperKanoon Citation : sooperkanoon.com/30555

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Apr-07-2003

Reported in : (2003)(154)ELT384TriDel

Judge : K Usha, S Kang, N T C.N.B.

Appellant : Association of Bopp

Respondent : Designated Authority

Judgement :

1. This is an application for condonation of delay of 20 days in filing of appeal. It is submitted that delay has caused due to non-availability of Chief Executives of the Industries who are members of the Association which is the appellant, due to different reasons.

Even though on principle it was decided to file the appeal the draft had to be approved by the Executive which could meet only on 20-11-2000. This was the reason for the delay.

2. The application for condonation of delay is opposed by the respondent.

3. After hearing both sides and after perusal of the application, we are convinced that the applicant has made out sufficient reason for condoning the delay of 20 days in filing of an appeal. We, therefore, allow the application.