The Commissioner of Customs Vs. Reshma Trade Links Ltd. and ors.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jun-03-2004

Judge : A Wadhwa, M T K.D.

Appellant : The Commissioner of Customs

Respondent : Reshma Trade Links Ltd. and ors.

Judgement :
1. In all these applications, the Revenue makes a prayer for condoning the delay of 1 year and 153 days in filing the present appeals against the impugned order No. 247 to 287/2002-MCH dated 30/04/2002, passed by the Commissioner of Customs (Appeals)Mumbai.

2. Arguing on the application Shri Bablani, Ld. JCDR submits that the impugned order was received by the office of the Commissioner of Customs on 16/05/2002 and the same was accepted by the Commissioner of Customs on 05/08/2002. Thereafter on 21/08/2003 a letter was received from the office of the Chief Commissioner of Customs, Mumbai, wherein directions were issued stating that in an identical issue, an appeal has been preferred before the Tribunal, therefore, appeals be also failed in the present cases so as to maintain uniformity. As such, he submits that, the appeals were filed along with condonation of delay applications.

3. Countering the revenue's request for condoning the delay, Shri Anil Balani, Ld. Advocate appearing for the respondents submits that the impugned order

disposed of a number of appeals. Revenue filed the appeal against the orders relating to imports made at C.F.S Muland, whereas in respect of the imports made at Mumbai, the order was accepted by the Commissioner of Customs (Imports) initially, but subsequently the appeals were filed after the period of limitation. As regards the earlier appeals, which were filed by the revenue, he submits that the same stand rejected on merits by the Tribunal vide order No. A/12 to 37WZB/2004-CII dated 18/03/2004. As such, he submits that the revenue's appeal apart from the fact that there is no sufficient reason for condoning the delay, does not have any merits, the impugned order in appeal passed by the Commissioner having been confirmed by the Tribunal in the above referred matter.

4. After considering the submissions made by the Ld. Jt CDR, we find that the impugned order disposed of number of appeals. Whereas the appeals were filed, in respect of imports made at Mulund within the time. Besides, the order was initially accepted by the Commissioner of Customs (Imports) in respect of imports made at Mumbai. Subsequently, directions have been issued to file the appeal only to maintain uniformity, in as much as, the other appeals were filed against the same impugned order. We find that, the Tribunal while dealing with the other appeals, has upheld the order-in-appeal passed by the Commissioner (Appeals). As such, we are not inclined to condone the delay and take up the appeals on merits. Accordingly, condonation of delay applications are rejected. In as much as the delay had not been condoned, appeals stand dismissed as barred by limitation.