Commissioner of Central Excise Vs. Mahesh Textiles Private Ltd.

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SooperKanoon Citation : sooperkanoon.com/35526

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jun-07-2004

Reported in : (2004)(170)ELT484Tri(Mum.)bai

Judge : S T S.S., T Anjaneyulu

Appellant : Commissioner of Central Excise

Respondent : Mahesh Textiles Private Ltd.

Judgement :

2. The Collector of Central Excise (Appeals), Bombay, had disposed off thirty-five appeals by common order dated 3 Nov. 1993. Aggrieved by the same, the Deputy Commissioner Central Excise, Mumbai-III has filed (one Appeal) E/371/94 before this Tribunal. The Tribunal by its order dated 19-9-2000 dismissed the said appeal at the preliminary stage holding that the department has failed to prefer other 34 appeals as envisaged under Rule 11 of the CEGAT (Procedure) Rules. In view of the aforesaid situation, the department has subsequently filed other 34 appeals along with condonation of delay petitions. It is the contention of the department that filing of these appeals are formal in nature as issue to be decided in all the appeals is one and the same. Therefore it is prayed to condone the delay.

3. The ld. advocate appearing for the assessee could not negate the contention of the department on any valid grounds.

4. Having considered the observation made by this Tribunal in the earlier appeal which is not dismissed on merits but on technicality for not filing these 34 appeals and further having regard to the contention raised by the department, which is justified one, the delay is hereby condoned. Register the appeal and list on 28-6-2004.