

Ramgarh Chini Mills Vs. Cce

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Feb-07-2005

Judge : S Kang, Vice, M T K.C.

Appellant : Ramgarh Chini Mills

Respondent : Cce

Judgement :

1. The applicant filed this application for waiver of pre-deposit of duty and penalty. The appeal filed by the appellant was dismissed on the ground of limitation. There was delay of 15 days in filing the appeal. The delay was on account of leave of the concerned officer. The concerned officer was on leave for 19 days. The Commissioner (Appeals) can condone the delay of 30 days in filing of the appeal. In these circumstances as the appeal was filed with the explanation for late filing of the appeal. Therefore, in view of the decision of the Hon'ble Supreme Court in the case of State of Haryana v. Chandramani reported.

2. Commissioner (Appeals) had not gone into the merits of the appeal, therefore, impugned order is set aside and the matter is remanded to the Commissioner (Appeal) for deciding the application for waiver of pre-deposit of duty as well as penalty in accordance with law after affording an opportunity to the appellant for hearing of the appeal.