

Moti Industries Vs. Commissioner of Central Excise

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Mar-09-2005

Reported in : (2005)(184)ELT366TriDel

Judge : P Bajaj, M T K.C.

Appellant : Moti Industries

Respondent : Commissioner of Central Excise

Judgement :

2. The appeal was dismissed for want of prosecution as none appeared on behalf of the appellants vide order dated 14-2-1997. Earlier to that, the counsel had been appearing on behalf of the appellants and the date i.e. 14-2-1997, was fixed in the presence of the counsel. Since on 14-2-1997 none appeared on behalf of the appellants, the Tribunal dismissed the appeal for want of prosecution. Whereas the present application seeking restoration of the appeal has been filed only on 2-2-2005 after a lapse of about eight years. No sufficient cause has been made out for filing this application after such an inordinate delay. The valuable right which the Revenue has acquired by the dismissal of the appeal for non-compliance, to enforce the order-in-appeal against the appellants cannot be taken away, after expiry of eight years keeping in view the conduct of the appellants.

Therefore, we do not find any sufficient ground to restore the appeal.

The ROA application is dismissed.

