

**Rajora Glass (P) Ltd. Vs. Cce**

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**SooperKanoon Citation :** [sooperkanoon.com/38790](http://sooperkanoon.com/38790)

**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

**Decided On :** Apr-19-2005

**Reported in :** (2005)(103)ECC49

**Judge :** P Bajaj

**Appellant :** Rajora Glass (P) Ltd.

**Respondent :** Cce

**Judgement :**

1. There is a delay of 73 days in filing the appeal. The impugned Order-in-Appeal was passed on 11.6.04 and as per the appellants, the order was communicated to them on 22.6.04. The ground taken up by them in the COD application is that the copy of the order was received by their security guard posted at the factory premises at Bhiwadi (Rajasthan) on 22.6.04, but thereafter he left for his native village in U.P. and came back in Nov 04 and on finding the pasting of the notice of the Deptt. dt. 31.10.04 on the factory gate, he informed the Director Shri Ramji Lal about the receipt of the copy of the order and notice and thereafter Shri Ramji Lal collected the copy of the order from him and filed the appeal. Shri Ramji Lal Director in his affidavit has simply deposed that the contents of the COD application are correct. Shri Samrath Singh security guard has reiterated the above facts in his affidavit. But this ground does not at all appear to be legally sound. The affidavit of Shri Samrath Singh reveals that it has been prepared for making ground for condonation of the inadequate delay. The stamp paper on which he had sworn the affidavit, was never purchased by him. It was purchased by Shri

Ramji Lal, Director of the Company on 28.10.04 and under the signatures of Shri Samrath Singh, there is no date. It remains undisclosed that how the stamp paper for preparing the affidavit of Shri Samrath Singh was purchased on 28.10.04, when Shri Samrath Singh himself came back from the village on 5.11.04 as deposed by him in the affidavit and thereafter he informed the Director about the receipt of the copy of the Order-in-Appeal. His affidavit stands falsified, from these facts.

2. The appellants have no doubt also alleged that their factory was closed four years back but there is nothing on the record to suggest if any change in address was communicated by Shri Ramji Lal, Director, to the Department for communication. It has not been disputed before me that the copy of the Order-in-Original was received by Shri Ramji Lal, Director at factory premises. The Deptt. therefore, rightly sent the copy of the Order-in-original at the factory premises.

3. In the light of the discussions made above, I do not find any sufficient ground to condone the delay of 73 days in filing of the appeal. Therefore, the COD application of the appellants is dismissed.

The appeal is also dismissed as time-barred.

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