

Commissioner of Central Excise Vs. Sun Earth Ceramics Ltd.

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SooperKanoon Citation : sooperkanoon.com/38876

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Apr-27-2005

Reported in : (2005)(187)ELT215Tri(Mum.)bai

Judge : A Wadhwa

Appellant : Commissioner of Central Excise

Respondent : Sun Earth Ceramics Ltd.

Judgement :

1. The present application has been filed by the Respondent on the ground that the Tribunal by condoning the delay of 14 days in filing the appeal by the Revenue has committed the error, inasmuch as it was not having any power to condone the delay.

2. Nobody is present on behalf of the Respondent. After hearing the learned JDR, I do not find any merits in the above contention of the respondent inasmuch as the condonation of delay cannot be considered to be an error on the face of the records requiring any rectification.

Accordingly, ROM is rejected.