**Commissioner of Central Excise Vs. Doaba Fastners (P) Ltd.**

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**SooperKanoon Citation** : sooperkanoon.com/40112

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

**Decided On :** Aug-30-2005

**Judge** : R Abichandani

**Appellant** : Commissioner of Central Excise

**Respondent** : Doaba Fastners (P) Ltd.

**Judgement** :

1. Heard the learned authorised representative for the department on the application for condonation of delay. The only ground which is put forth in the applications for condonation of delay is that the department had a fresh look in view of decision of the CESTAT in CCE, Nagpur v. Hari Vishnu Packaging, reported in 2004-TIOL-985-CESTAT-MUM and in view of having noticed the changed position, it was decided to file the appeals which came to be filed on 15.2.2005.

2. It is stated that the decision in Hari Vishnu Packaging was rendered on 7.6.2004. The appeals were required to be filed on 10.06.2004 since the copy of the decision of the Commissioner was received on 10.3.2004 as stated by the learned authorised representative for the department.

It is clear from the applications that the gross delay for a period from 10.6.2004 to 15.2.2005 has not at all been explained. Merely because a different view was taken in another matter by this Tribunal, that did not by itself extend the period of limitation. Moreover, since this decision was rendered before 10.6.2004 being the date on which the period of limitation expired, the ground put forth will have no relevance to explain the long delay for the period from 10.6.2004 to 15.2.2005. There is absolutely no explanation for the delay, and since no sufficient ground has been made out for condonation of delay, both these applications are rejected. Since the applications for condonation of delay are rejected, both the appeals and stay applications stand disposed of as ineffective.