

M.J. Doshi Vs. Commissioner of Customs,

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Nov-11-2005

Judge : K Kumar

Appellant : M.J. Doshi

Respondent : Commissioner of Customs,

Judgement :

2. The Id. Counsel for the appellant submits that there is a delay of 1 month and 20 days in filing the appeal before this Tribunal. The reasons for delay are that there were heavy rains and floods in the month of July and August in Mumbai. Besides, he also submits that the letter dated 17.03.2005 could not reach the adjudicating Commissioner in time as the same was received by him on 20.05.2005 and by that time the impugned order has already been passed on 8.4.2005 which was issued by the office of the Commissioner on 29.04.2005 and received by the appellants on 5.5.2005. The appeal should have been filed by 06.08.2005, hence the delay. He refers to the letter dated 17.3.2005 relaxing the policy with regard to waiver of the condition of Homologation for import of BMW 7351 RHD car imported by the appellant.

He submits that if the certificate had been taken into consideration by the Commissioner, then the impugned order would not have been passed.

3. After hearing both sides and perusal of the records. I condone the delay in filing the appeal before this Tribunal. The appeal is taken for final disposal at the stay

stage itself. I remand the appeal to the Commissioner for fresh adjudication after taking into account the certificate dated 17.3.2005.

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