

Suman Kapoor and Sons Vs. C.C.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jan-27-2006

Judge : S Kang, Vice-

Appellant : Suman Kapoor and Sons

Respondent : C.C.

Judgement :

2. Appellant vide letter-dated 19.01.2006, made a request to decide the appeal on merits. The Commissioner (Appeals) vide impugned order dismissed the appeal filed by the appellant as time bar. The contention of the appellant in the present request is that the adjudication order dated 19.11.1998 was dispatched on 4.10.99 and, thereafter, it was received by the appellant and due to illness of the Karta of the Firm the appeal was filed on 22.02.2001. In these circumstances, the request of the appellant is that the delay in filing the appeal before Commissioner (Appeal) may be is condoned.

3. As per the provisions of Section 128 of Customs Act, the adjudication order is to be challenged with in three months from the receipt of the order and Commissioner (Appeals) was empowered to condone the delay of another three months of showing sufficient cause for not filing the appeal within the period of limitation. In the present case as admitted by the appellant that they have received the adjudication order dated 19.11.1998 in the month of October, 1999, the appellant filed appeal on 22.2.2001 that is almost after sixteen months after receipt of the order. In these circumstances. I find no infirmity in the impugned order

whereby the appeal filed by the appellant was dismissed as time bar. The appeal is dismissed.

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