

Commissioner of C. Ex. Vs. U.T. Ltd.

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SooperKanoon Citation : sooperkanoon.com/41757

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Feb-10-2006

Judge : S Kang, Vice-

Appellant : Commissioner of C. Ex.

Respondent : U.T. Ltd.

Judgement :

1. Heard Id. Counsel. In this case the applicant filed this application for recalling of the final order on the ground that the notice for the appeal filed by the Revenue was issued on the old address whereas the applicant vide letter dated 22-4-2002 informed the Deputy Commissioner, Central Excise, Ghaziabad change of address. In this letter it was specifically mentioned that there are many cases pending against the applicant at different level. In view of this, it is informed that for further correspondence be made at the new address. In spite of this Revenue filed this appeal and the address of the respondent in the appeal memo at the old address and notice was also issued to the old address. In these circumstances, as applicants informed by the revenue regarding the change of address in spite of this appeal was filed showing old address by the Revenue. Therefore, final order dated 29-7-2005 is recalled and appeal is restored to its original number.

The Registry is directed to this the appeal in the week starting from 27-2-2006.