

Sh. Deen Mohammed Vs. Cce

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Dec-28-2007

Reported in : (2008)(127)ECC78

Judge : P Das

Appellant : Sh. Deen Mohammed

Respondent : Cce

Judgement :

1. The applicant filed this application for condonation of delay in filing the appeal of 174 days. None appeared on behalf of the applicant. By letter dated 25.12.2007, the applicant requested to decided the matter in their absence on the basis of records.
2. Heard the learned DR on behalf of the Revenue and perused the records.
3. It is seen from the application for condonation of delay that the applicant was out of town during the material period and the order was received by the worker. It is stated that the worker did not inform the applicant about the receipt of the impugned order. It is also stated that when the departmental officer approached the applicant for depositing the penalty amount then it came to the knowledge of the applicant of service of the order.
4. I find that the applicant is partnership firm and the representative of the applicant firm received the order. The delay in filing of appeal was occurred due to

failure to inform the applicant by his representative which cannot be ground for condonation of delay of filing appeal. I find that there is no reasonable ground for condonation of delay of filing the appeal and, therefore, application is dismissed. Accordingly, the stay application and appeal are dismissed.

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