

Nikko Auto Ltd. Vs. Collector of Central Excise

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Aug-24-1994

Reported in : (1994)(74)ELT680TriDel

Appellant : Nikko Auto Ltd.

Respondent : Collector of Central Excise

Judgement :

1. The matter was called. Miss Sangeeta Jain, learned Advocate has appeared on behalf of the appellants. She reiterated the contentions made in the application for restoration of appeal. She pleaded that there is no wilful negligence or omission on the part of the appellant and that the bona fide of the appellants should be adopted. She expressed her regrets for earlier conduct on the part of the appellant.

Shri K.K. Jha, learned SDR who has appeared on behalf of the respondent pleaded that in view of the regrets expressed by the learned Advocate, he has got no objection for the restoration of the appeal.

2. We have heard both sides and have gone through the facts and circumstances of the case. In the present matter, in Civil Writ Petition No. 2235/91, dated 20-9-1993, Hon'ble High Court had desired the expeditious disposal and if possible on 4-10-1993 or in near future thereafter. The matter had been repeatedly coming up for hearing from time to time and the Tribunal had been making constant efforts to dispose of the appeal but due to lapse on the part of the appellant, the matter

could not be disposed of. However, again the appellants make a prayer for restoration of appeal. We do not appreciate the conduct of the appellant and keeping in view the submissions made by both sides and regrets expressed by the learned Advocate and the assurances she has given for the future, we hold that the appellant was prevented by sufficient cause. We restore the appeal to its original number and further order that the matter will be heard on 11-10-1994. It is made clear that no adjournment will be granted in any case. In the event of appellants' non-appearance or seeking adjournment on that date, the Tribunal will dispose of the matter on merits ex parte.

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