M/S. Cotonex Vs. Cce, Trichy

M/S. Cotonex Vs. Cce, Trichy

SooperKanoon Citation : sooperkanoon.com/942409

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Chennai

Decided On : Jan-07-2010

Judge : The Honourable Dr. Chittaranjan Satapathy, Technical Member

Appeal No. : E/COD/220 of 2009 & E/S/241 of 2009 and E/344 of 2009

Appellant : M/S. Cotonex

Respondent : Cce, Trichy

Advocate for Pet/Ap. : Shri R. Karthikeyan, Advocate for the Appellants. Shri T.H. Rao, SDR for the Respondent.

Judgement :

After hearing both sides the miscellaneous application for condonation of delay in filing the appeal before the Tribunal is allowed and the requirement of predeposit is waived.

2. Both sides admit that the appeal filed before the lower appellate authority was filed after a delay of 330 days which was beyond the condonable time limit prescribed under the law. As such, the lower appellate authority had no option but to dismiss the appeal. Hence his order requires no interference. Consequently the appeal filed before the Tribunal is dismissed.