

Laboni Collections Vs. Commissioner of Central Excise, Trichy

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Chennai

Decided On : Jul-01-2011

Judge : The Honourable Ms. Jyoti Balasundaram, Vice-President

Appeal No. : Appeal No.ST/COD/207/11, ST/S/181/2011 & ST/263/2011 [Arising out of Order-in-Appeal No.60/

Appellant : Laboni Collections

Respondent : Commissioner of Central Excise, Trichy

Advocate for Pet/Ap. : For the Appellants: M.N. Bharathi, Advocate. For the Respondent: Parmod Kumar, SDR.

Judgement :

1. Heard both sides. There is a delay of 261 days in preferring the above appeal before the Tribunal against the impugned order of the Commissioner (Appeals) [before whom also, there was a delay of more than 9 months, which was not condoned]. No satisfactory explanation has been given by the assesseees for the delay. Therefore, I decline to condone the delay. As a result, COD application and stay application are dismissed. Consequently, the appeal is dismissed as time-barred.