

Voltas Limited Vs. Excise Department

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Court : Jharkhand

Decided On : Mar-06-2013

Appellant : Voltas Limited

Respondent : Excise Department

Judgement :

IN THE HIGH COURT OF JHARKHAND AT RANCHI Tax Appeal No. 16 of 2012 With Tax Appeal No. 17 of 2012 With I.A. No. 2801 of 2012 and I.A. No. 2802 of 2012
Voltas Limited Appellant (In both cases) Versus
Deputy Commissioner, Central Excise, Jamshedpur & Anr. Respondents
(In both cases) CORAM : HON'BLE THE CHIEF JUSTICE
HON'BLE MRS. JUSTICE JAYAROY For the Appellant : Mr. Indrajit Sinha, Advocate
For the Respondents : Mr. Deepak Roshan, Advocate Mr. Ratnesh Kumar, Advocate
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Order No. 10 Dated, 6 March, 2013 Heard learned counsel for the appellant.
These two appeals are decided in Tax Appeal No. 16 of 2012 because in both the matters issues involved is of condonation of delay only. Facts are similar, therefore, we are taking facts of T.A. No. 16 of 2012.
The CESTAT was not satisfied with the ground shown by the appellant for not filing the appeal within the period of limitation hence, the application for condonation of delay has been dismissed by CESTAT. Learned counsel for the appellants submitted that against the same order, the appeal has already been preferred by the Revenue which is pending and according to the learned counsel for the Revenue, the appellant has also filed cross objection in that appeal. Since, the matter is

subjudice before the appellate authority even in the cross objection, then it will be appropriate that delay in filing the appeal may be condoned. In view of the above, orders dated 12.04.2012 passed by the Customs, Excise & Service Tax Appellate Tribunal, Kolkata are set aside and applications for condonation of delay are allowed. The Appellate Court may now proceed. The stay petitions [I.A.No.2801 of 2012 and I.A.No. 2802 of 2012 (filed in both the appeals)] stand disposed of. (Prakash Tatia, C.J.) (Jaya Roy, J.) SI/Anit

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