

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE**

REGIONAL BENCH - COURT NO.1

Central Excise COD Application No. 20025 of 2016-DB

Central Excise Appeal No. 20074 of 2016-DB

(Arising out of Order-in-Appeal No. 579/2014-CE dt. 26/09/2014 dt. 28/10/2010
passed by Commissioner of Central Excise (Appeals), Bangalore)

**M/s. G7 Systems Private
Limited,**

No.11 & 30, Ramaiah Complex,
Vishwamanava Kuvempu Road,
Dasarahalli Main Road,
HA Farm Post, Hebbal,
Bangalore 560 024.

Appellant(s)

Versus

**Commissioner of Central
Excise,**

Bangalore-II Commissionerate,
CR Building, Queens Road,
Bangalore 560 001.

Respondent(s)

AND

Central Excise COD Application No. 20401 of 2016-DB

Central Excise Appeal No. 20691 of 2016-DB

(Arising out of Order-in-Appeal No. 580/2014-CE dt. 26/09/2014 dt. 28/10/2010
passed by Commissioner of Central Excise (Appeals), Bangalore)

**Mr. G.K. Senthil Rajan,
Managing Director,
M/s. G7 Systems Private
Limited,**

No.11 & 30, Ramaiah Complex,
Vishwamanava Kuvempu Road,
Dasarahalli Main Road,
HA Farm Post, Hebbal,
Bangalore 560 024.

Appellant(s)

Versus

**Commissioner of Central
Excise,**

Bangalore-II Commissionerate,
CR Building, Queens Road,
Bangalore 560 001.

Respondent(s)

Appearance:

None for the Appellant

Mr. K. Vishwanath, Superintendent(AR) for the Respondent

CORAM:

HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)

HON'BLE MRS. R. BHAGYA DEVI, MEMBER(TECHNICAL)

Final Order No. 20093-20094 / 2024

Date of Hearing: 07/02/2024

Date of Decision: 07/02/2024

Per : DR. D.M.MISRA

None present for the appellants despite notice. Heard the learned AR for the Revenue.

2. The learned AR submits that after rejecting appellants' miscellaneous applications seeking condonation of delay of 376 days and 499 days in filing appeals before this forum, appeals were dismissed by this Tribunal vide Final Order No.21309-21310/2018 dt. 03/09/2018. Aggrieved, the appellants approached the Hon'ble High Court of Karnataka. Hon'ble High Court vide order dt. 17/12/2021 and received in this Tribunal on 10/02/2022, while remanding the matter to the Tribunal, ordered as follows:-

ORDER

The order impugned dated 03.09.2018 passed by the CESTAT in Final Order No.21309/2018 in E.Appeal No.20074/2016 is set aside. The matter is remanded to the CESTAT to re-consider the same in accordance with law after providing an opportunity to the appellant to file a better affidavit for explaining the reasons satisfactorily inasmuch as the delay caused in filing the appeal.

Accordingly without answering the substantial questions of law raised, the appeal stands disposed of.

ORDER

The order impugned dated 03.09.2018 passed by the CESTAT in Final Order No.21310/2018 in E.Appeal No.20691/2016 is set aside. The matter is remanded to the CESTAT to re-consider the same in accordance with law after providing an opportunity to the appellant to file a better affidavit for explaining the reasons satisfactorily inasmuch as the delay caused in filing the appeal.

Accordingly without answering the substantial questions of law raised, the appeal stands disposed of.

3. Thereafter, the matter has been listed for hearing on 03/03/2022, 28/03/2022, 05/05/2022, 22/09/2023, 26/10/2023, 24/11/2023, 20/12/2023, 24/01/2024 and today i.e. 07/02/2024. On 26/10/2023, recording the order of Hon'ble High Court of Karnataka, the appellant was given a chance to pursue the matter by filing a detailed affidavit as directed by the Hon'ble High Court; also on 24/01/2024, specifically it was informed to the appellant through Mr. G.S. Shivakeri who appeared in the matter to file a detailed affidavit within 10 days and accordingly the matter was adjourned to 07/02/2024 as a last chance. However, today none appeared and no affidavit has been filed as directed by the Hon'ble High Court.

4. In view of the above, we are of the view that the appellants are not serious in pursuing the matter before this forum even after so many opportunities have been provided as per the direction of the Hon'ble High Court and they have failed to file detailed affidavit in

support of their applications seeking condonation of inordinate delay of 376 and 499 days respectively. Consequently, on the basis of records, we hold that the appellants do not have satisfactory reasons for condonation of delay of 376 days and 499 days. In the result, in absence of additional materials, reiterating the earlier findings in our order dt. 03/09/2018, the COD applications and appeals are dismissed.

(Order pronounced and dictated in open court)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

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