

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL

SCO 147-148, SECTOR 17-C, CHANDIGARH – 160 017

COURT NO. I

**Application No.E/COD/60578-60583/2018
E/COD/60584-60585/2018, E/COD/60595-60596/2018
APPEAL NO. E/61559-61561,61565-61566,
61562-61564,61608-61609/2018**

Date of hearing/decision: 26.10.2018

For approval and signature:

Hon'ble Mr. Ashok Jindal, Member (Judicial)

Hon'ble Mr. Anil G Shakkwar, Member (Technical)

M/s Amrit Polyplast Pvt. Ltd.

: Appellant(s)

M/s S S Sambyal

M/s Parag Gupta

M/s Sanjay Singhal

M/s Manu Gupta

VS

C.C.E., - Jammu & Kashmir

: Respondent(s)

Appearance:

Present for the Appellant(s): Shri R.k Hasija (Advocate)

Present for the Respondent(s): Shri Harvinder Singh (AR)

CORAM:

Hon'ble Mr. Ashok Jindal, Member (Judicial)

Hon'ble Mr. Anil G Shakkwar, Member (Technical)

Final ORDER NO.

63398-63407/2018

Per : Ashok Jindal

The appellants have filed these appeals with a delay of almost 651 days and seeking condonation of delay on the ground that initially against the impugned order, the main party went to the Hon'ble High Court of Punjab & Haryana who set aside the adjudication order, thereafter, the Hon'ble High Court has recalled the order and direct to the main party to approach this Tribunal,

therefore, the appellants have filed these appeals before this Tribunal with a delay, in that circumstances, it is prayed that the delay is condoned.

2. We heard the Ld. Counsel for the appellants. It is a fact on record that the appellants before us have not challenged the impugned order before the Hon'ble High Court of Punjab & Haryana and remained silent and opted not challenged the impugned order. After order of the Hon'ble High Court in the case of main party wherein it has been held that the main party can approach to this Tribunal, the appellant approached this Tribunal and filed these appeals with a delay. The appellants have failed to explain why they have not challenged the impugned order before this Tribunal in time. As the appellant neither approached to the High Court and nor approached to this Tribunal in time, in that circumstances, there is no satisfactory explanation to condon the delay of 651 days. It is pertinent to mention that the Hon'ble High Court has not passed any order in case of the appellant, therefore,, the appellant can not take the benefit granted to third party.

In these terms, the applications for condonation of delay are dismissed, consequently, the appeals filed by the appellants are also dismissed.

(Order dictated and pronounced in the open court)

Anil G Shakkarwar
Member (Technical)

Ashok Jindal
Member (Judicial)

Kailash