

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,  
SCO 147-148, SECTOR 17-C, CHANDIGARH-160017

DIVISION BENCH

Court-I

**E/COD/60269-60271/2018 in Appeal No.E/60955-  
60957/2018**

(Arising out of OIO No.69-74/CE/CHD-II/2016 dt.30.5.2016  
passed by the CCE, Chandigarh-II)

**Date of hearing/Decision:03.12.2018**

**Mr.Praveen Biyani, Partner  
Mrs.Preeti Biyani, Partner  
Mr.Arjun Agarwal, Partner**

**Appellant**

**Vs.**

**CCE & ST, Jammu & Kashmir**

**Respondent**

Present for the Appellant: Shri Pravin Sharma, Advocate

Present for the Respondent: Shri V.Gupta, AR

**Coram: Hon'ble Mr. Ashok Jindal, Member (Judicial)  
Hon'ble Mr.Bijay Kumar, Member (Technical)**

**FINAL ORDER NO.63490-63492/2018**

**PER: ASHOK JINDAL**

The appellants have filed these appeals with a delay of almost 739 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 M/s. Unique Aromatics 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 M/s. Unique Aromatics 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 739 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 cannot 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.

(dictated and pronounced in the court)

**(BIJAY KUMAR)**  
**MEMBER (TECHNICAL)**

**(ASHOK JINDAL)**  
**MEMBER (JUDICIAL)**

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