

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI**

Regional Bench – Court No. III

Excise Misc. [EH] Application No. 40181 of 2019

(on behalf of Appellant)

In

Excise Appeal No. 40535 of 2019

(Arising out of Order-in-Appeal No. 138/2019-SLM-CEX dated 06.03.2019 passed by the Commissioner of G.S.T. and Central Excise (Appeals), Coimbatore, Circuit Office @ Salem Commissionerate)

M/s. Annamalai Cotton Mills (P) LTd.,

Gajanaickenpatti, Salem – 636 201

: Appellant

VERSUS

The Commissioner of G.S.T. & Central Excise

Salem Commissionerate,
No. 1, Foulke's Compound,
Anai Road, Salem – 636 001

: Respondent

APPEARANCE:

Shri. Rabeen Jayaram, Advocate for the Appellant

Shri. S. Govindarajan, Authorized Representative for the Respondent

CORAM:

HON'BLE MS. SULEKHA BEEVI C.S., MEMBER (JUDICIAL)

HON'BLE MR. P. VENKATA SUBBA RAO, MEMBER (TECHNICAL)

MISC ORDER NO. 40328 / 2019

DATE OF HEARING: 14.06.2019

DATE OF DECISION: 14.06.2019

PER: SULEKHA BEEVI C.S.

The above Miscellaneous Application for Early Hearing has been filed by the appellant seeking out-of-turn hearing.

2. Ld. Counsel Shri. Rabeen Jayaram appearing on behalf of the appellant/applicant submitted that the litigation is almost twenty years old since the period of dispute is from 1997 to 2001. The Tribunal vide

its *Final Order Nos. 40790-40791/2017 dated 19.05.2017* had remanded the matter directing the Department to serve copies of the documents to the appellant. That the Department has not complied with the above direction of the Tribunal and therefore, the appellant has not been able to prove its *bona fides* on this part and the litigation has been continuing for a long time. He therefore, requested for out-of-turn hearing of the appeal.

3. Ld. AR Shri. S. Govindarajan appearing on behalf of the Department opposed the application.

4. None of the grounds like amount involved being huge or recurring/covered issue are raised in the present application. The reason stated is that the litigation has been going on for almost twenty years and that the period of dispute is from 1997 to 2001. We do not find sufficient grounds for early hearing of the appeal at present. However, the appellant is given liberty to file another early hearing petition after one year.

5. The Miscellaneous Application for early hearing is dismissed with such direction.

(Dictated and pronounced in open court)

(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)

(P. VENKATA SUBBA RAO)
MEMBER (TECHNICAL)