

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

Regional Bench – Court No. III

Excise Misc. [ROA] Application No. 40221 of 2019

(on behalf of Appellant)

In

Excise Appeal No. 41950 of 2018

(Arising out of Order-in-Appeal No. 223/2018 (CTA-I) dated 04.05.2018 passed by the Commissioner of G.S.T. & Central Excise (Appeals-I), 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai – 600 034)

M/s. Whirlpool of India Ltd.,

Thirubuvanaai,
Puducherry – 605 107

: Appellant

VERSUS

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

Chennai North Commissionerate,
No. 26/1, Mahatma Gandhi Road, Nungambakkam,
Chennai – 600 034

: Respondent

APPEARANCE:

Shri. Karthik Sundaram, Advocate for the Appellant

Shri. L. Nandakumar, Authorized Representative for the Respondent

CORAM:

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

MISC ORDER NO. 40332 / 2019

DATE OF HEARING: 24.06.2019

DATE OF DECISION: 24.06.2019

The above Miscellaneous Application for Restoration of Appeal is filed by the appellant seeking to restore the appeal that was dismissed for default by the Tribunal vide *Final Order No. 40402/2019 dated 04.03.2019* as none had appeared for the appellant.

2. On behalf of the appellant/applicant, Ld. Counsel Shri. Karthik Sundaram appeared and argued the matter. He fairly conceded that there

was omission on the part of the appellant to take note of the hearing dates. That the same may be condoned and the appeal may be restored to file.

3. Ld. AR Shri. L. Nandakumar appearing on behalf of the respondent opposed the application. He submitted that the appellant has not been diligent in prosecuting the appeal even after repeated notices.

4. Taking note of the fact that the appeal is of the year 2018 and also taking a lenient view that the appeal is a statutory right, the appellant ought to be given a chance to contest the case on merits. However, since there are laches on the part of the appellant, it is deemed fit to impose a cost of Rs. 5,000/- on the appellant. The Miscellaneous Application for Restoration of Appeal shall stand allowed on payment of cost of Rs. 5,000/- to the Revenue on or before 30.07.2019. For compliance, **call on 30.07.2019.**

(Dictated and pronounced in open court)

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

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