

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
COURT NO. II**

**Excise Condonation of Delay Application No.50532 of 2019 (by the
appellant) with Appeal No.51514 of 2019 (SM)**

[Arising out of Order-in-Appeal No.BHO-EXCUS-002-APP-139-16-17 dated 6.10.2016 passed by the Commissioner (Appeals), Customs, Central Excise and Service Tax, Raipur (C.G.)]

S.K. Pansari

Proprietor of M/s.Monu Steels
In front of Deshbandhu Complex,
Ramsagarpara,
Raipur (C.G.).

Appellant

VERSUS

**Principal Commissioner, Central Tax,
Central Excise & Customs,**

CGST Building,
Tikrapara, Dhamtari Road,
Raipur (C.G.).

Respondent

APPEARANCE:

Shri V.K. Jain, Advocate for the appellant.
Shri Pradeep Gupta, Authorised Representative for the respondent.

CORAM: HON'BLE SHRI ANIL CHOUDHARY, MEMBER (JUDICIAL)

FINAL ORDER NO.51166/2021

DATE OF HEARING/DECISION:24.03.2021

ANIL CHOUDHARY:

Heard the parties on the Condonation of Delay application as well as with respect to Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019.

2. It is stated that there is a delay of 44 days in filing the appeal.
3. Ld. Counsel for the appellant mentions that the appellant has approached the Hon'ble Chattisgarh High Court vide Writ Petition No.57 of 2018 dated 28.03.2018 wherein the Hon'ble High Court disposed of the writ petition with direction to approach the Appellate forum, condoning the delay for the reasons of pendency before the Hon'ble High Court. Accordingly, the Condonation of Delay application is allowed.
4. In view of the settlement of the dispute between the parties under the

Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019, it is evidenced by the certificate in Form SVLDRS-IV dated 29.11.2019. Accordingly, the appeal is disposed of in terms of the final settlement of the dispute between the parties under the Scheme.

[order dictated & pronounced in open court]

(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

Ckp.