

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. 1

Date of hearing/decision: 02.02.2017

Customs Appeal No. 57641 of 2013 with Cus. CoD No. 50808 of 2016
(Arising out of order-in-original No. 05/GS/CC/DRI/NCH/2007 dated 20.03.2007 passed by the Commissioner of Central Excise (Adj.), New Customs House, New Delhi).

Jitender Bhasin, Prop. Appellant

Vs.

CC, ICD, TKD, New Delhi Respondent

Appearance:

Ms. Mansi Gupta Advocate for the appellant
Sh. Amresh Jain, AR for the Revenue

Coram:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. Ashok K. Arya, Member (Technical)

Final Order No.50702/ 2017

Per: **Justice (Dr.) Satish Chandra:**

The present appeal is filed by the appellant for condonation of delay of about six years.

2. The brief facts of the case are that the original authority has passed the order on 28.03.2007. It is alleged that the appellant has received the intimation for recovery of the amount only on 01.02.2013. The appellant by this application sought condonation of delay by alleging that there was no knowledge of the impugned order passed by the original authority.

3. Ms. Mansi Gupta, Id. Counsel for the appellant submits that delay may kindly be condoned and appeal may be heard.

4. On the other hand, Shri Amresh Jain, ld. AR for the Revenue has strongly opposed it.

5. After hearing both sides and on perusal of records, it appears that on 20.10.2014, this Tribunal dismissed the appeal as barred by limitation alongwith the dismissal of stay petition. The RoA application No. 56198/2014, C/CoD/56199/2014 in C/57641/2013-CU was also dismissed by the Tribunal.

6. By following our earlier order (supra), we are unable to hear the application on merit. The Tribunal has no power to review its own order as per the ratio laid down in the following cases:

(i) ITO vs. ITAT & Another – 229 ITR 651 (Pat.)

(ii) Deeksha Suri vs. ITAT -232 ITR 395 (Del.)

There is no mistake apparent on record.

7. Hence, the CoD application is without merit and the same is dismissed alongwith the appeal.

(Dictated and pronounced in the open Court).

(Ashok K. Arya)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

Pant

