

IN THE CUSTOMS, EXCISE & SERVICE TAX  
APPELLATE TRIBUNAL,  
WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-SM

COURT –III

**Excise COD Application No. E/COD/51649/2016-SM**

**Excise Appeal No.E/52855/2016 EX.[SM]**

[Arising out of Order-in-Appeal No. DDN/EXCUS/000/184/APPL-I/2014-15 dated 16.03.2015 passed by the Commissioner (Appeals), Customs & Central Excise, Meerut]

M/s.Prime Inds. (Unit-II)

...Appellant

Vs.

C.C.E., Meerut-I

... Respondent

Present for the Appellant : None

Present for the Respondent: Mr.G.R. Singh, D.R.

**Coram: HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)**

**Date of Hearing/Decision: 13/09/2017**

**Misc. ORDER NO. 50379/2017**

**PER: S.K. MOHANTY**

There is delay of 437 days in filing this appeal before the Tribunal. The reason of delay has been explained in the Misc. Application filed by the applicant. According to the applicant, upon receipt of the impugned order from the office of Commissioner (Appeals), there was confusion with regard to adjustment of cenvat credit and accordingly, the applicant vide its letter dated 08.05.2015, 15.06.2015 and 14.09.2016 requested the Jurisdictional Joint Commissioner of Central Excise, Haridwar for re-calculation of the cenvat amount. However, pursuant to the said letters of the applicant, the Department did not respond and accordingly, after consultation with the Consultant, the appeal was filed before the Tribunal. On going through the Misc. Application and the ground

taken therein for condonation of delay, I am of the view that in the interest of justice delay can be condoned. Accordingly, the Misc. Application filed for condonation of delay is allowed.

2. Registry is directed to list this appeal for final hearing on **11.08.2017.**

[Dictated and pronounced in the Open Court]

**(S.K. MOHANTY)**  
**MEMBER (JUDICIAL)**

Anita