IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.

Date of Hearing/Order: 3.11.2017

Appeal No. E/COD/51701-51702/2016 & E/52941-52942/2016-SM

(Arising out of Order-in-Appeal No. BHO-EXCUS-002-APP-042 & 41-14-15 dated 13.3.2015 passed by the Commissioner (Appeals), Custom, Excise & Service Tax, Raipur)

M/s Narmada Sugar Pvt. Ltd. Appellant
M/s Shakti Mills Pvt. Ltd.

Vs.

CCE, Raipur Respondent

Appearance

None - for the appellant

Shri G.R. Singh, D.R. - for the respondent

CORAM: **Hon'ble Mr. M.V. Ravindran, Member (Judicial)**

Final Order No. 57572-57573/2017

Per M.V. Ravindran :

These two applications are filed for condonation of delay of 560 days in filing the appeals before the Tribunal.

2. None appeared on behalf of the applicant nor there is any request for adjournment. On perusal of the records, I find that the applications can be disposed of on merits. Accordingly, I take up the same for disposal even if in the absence of any representation.

3. Heard ld. DR and perused the records.

4. It is seen from the records that the application for condonation of delay is trying to justify the delay only on the ground that the factory of the appellant was a seasonal one and the order-in-appeal was delivered by trespasser, the reasoning put forth by the applicant for condonation of delay is unacceptable and there is nothing on record to take up the claim as sought to be explained by the applicant. In view of this, I find that the application for condonation of delay is to be dismissed and I do so. COD dismissed, consequently appeals also stands dismissed.

(Dictated & pronounced in open Court)

(M.V. Ravindran)
Member (Judicial)

RM