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

COURT NO. IV

DATE OF HEARING/DECISION : 07/01/2019.

Customs Applications No. 51186 and 51202 of 2018 in Appeals No. 53528 and 53571 of 2018

[Arising out of the Order-in-Appeal No. IND-EXCUS-000-APP-386 & 387-17-18 dated 30/11/2017 passed by The Commissioner, Customs, Central Excise and Service Tax, Indore (M.P.).]

M/s Neo Corp. International Ltd.] Appellants
M/s Prism Flexible Solutions Pvt. Ltd.]

Versus

CC, Indore Respondent

Appearance

None – for the appellants.

Shri Rakesh Kumar, Authorized Representative (DR) – for the Respondent.

CORAM: **Hon'ble Shri C.L. Mahar, Member (Technical)**
Hon'ble Ms. Rachna Gupta, Member (Judicial)

Final Order No. 50126-50127/2019 Dated : 07/01/2019

Per. C.L. Mahar :-

The brief facts of the matter are that the condonation of delay applications have been filed for condoning the delay of 227 days in appeal No. 53528 of 2018 and that of 195 days in appeal No. 53571 of 2018 in filing the appeal before this Tribunal. It is an admitted fact that a common order of Commissioner, Customs, Central Excise & Service Tax, Indore No. IND-EXCUS-

000-APP-386-387-17-18 dated 31st November, 2017 was received by the appellant on 11th December, 2017 and as per the provisions of Central Excise Act, the appeal should have been filed before this Tribunal on or before 10th March, 2018, however, the appeal in this case had been filed on 25/10/2018 and the appellant are before us for condonation of delay in filing appeal.

2. It is seen that the matter has been posted for hearing on two occasions earlier and nobody has appeared for hearing.

3. We have also perused the COD application and find that the application for condonation of delay is very vague and no concrete reason has been given for not filing the appeal within the prescribed time limit. The only explanation which has been given by the appellant is that the clerk of the Advocate who was handling the matter has left the job and, therefore, appeal could not be filed in time. We find that no details of as to who was the clerk who was actually handling the job of filing the appeal, when did he left the job of the Advocate and whether the Advocate did not have any other person to handle the urgent appeal matters. We find that the reason given by the appellant is no cogent explanation for condonation of delay of 227 days. We are not convinced with the explanation given by the appellant and thus find that the prayer of condonation lacks merit and same deserves to be rejected.

4. Accordingly, the COD applications are dismissed. Resultantly both appeals stand dismissed.

(Operative part of the order pronounced in open court.)

(Rachna Gupta)
Member (Judicial)

(C.L. Mahar)
Member (Technical)

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