

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD
Single Member Bench
Court - I**

Appeal No.ST/830/2012

(Arising out of Order-in-Appeal No.41/2010 (V-I) ST dated 19.11.2010, passed by
CCCE & ST (Appeals), Visakhapatnam)

Precision Management Council

..... **Appellant(s)**

Vs.

CCCE & ST, Visakhapatnam - I

..... **Respondent(s)**

Appearance

Shri D. Viswanathan, Advocate for the Appellant.

Shri Dass Thavanam, Superintendent/AR for the Respondent.

Coram:

Hon'ble Mr. M.V. RAVINDRAN, MEMBER (JUDICIAL)

Date of Hearing: 29.08.2018

Date of Decision: 29.08.2018

FINAL ORDER No. A/31078/2018

[Order per: M.V. Ravindran]

1. This appeal is listed for disposal today. On perusal of the record, it transpires that this appeal was filed by the appellant along with application for condonation of delay and stay petition. The said papers were kept under defect as there was no proper index and pagination done and fee for application for condonation of delay was not paid etc. Despite various chances given to appellant, the said defects were not rectified and consequently on 26.12.2014 the appeal was dismissed as not maintainable. The application for restoration of appeal was made on the ground that they had complied with the defects subsequently. This Bench considered the said application in its right earnest and allowed the application for restoration of

appeal. Since the appeal papers were restored to its original numbers, the application for condonation of delay and stay petition were also restored. Today I take up the application for condonation of delay in filing the Appeal No.ST/830/2012 belatedly.

2. After hearing both sides and perusal of records, it is noticed that there is delay of 410 days in filing the appeal before the Tribunal. The application for condonation of delay of 410 days states that the appellant/applicant could not file the appeal in time as the concerned official dealing with the files was on leave and could not coordinate with the advocate on this matter and they could not locate the files and other materials due to shortage of staff. The said justification remains unsubstantiated. Though this Court generally takes a very lenient view on the applications filed for condonation of delay, it is noticed that in this case the justification given and the appellant's approach towards the case seems to be lackadaisical inasmuch they did not pay the requisite fee and on being dismissed for non-removal of defects, paid the fees and sought restoration. In my view, the appellant herein has not made out a case for condonation of delay in filing the appeal.

3. The application for condonation of delay is dismissed being unsubstantiated and not properly justified. Consequently, the stay petition and appeal also stands dismissed.

(Dictated and pronounced in the Open Court)

(M.V. RAVINDRAN)
MEMBER (JUDICIAL)