CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL REGIONAL BENCH AT HYDERABAD

Division Bench
Court – I

Application No. C/COD/30060/2018 in Customs Appeal No. 30134/2018

(Arising out of Order-in-Appeal No. 06/2009-(G) (D) –CUS dt.11.05.2009 passed by CCCE (Appeals), Guntur)

Commissioner of Central Tax, Guntur - GST
C.R. Buildings, Kannavarithota,
Guntur, Andhra Pradesh – 522 004 **......Appellant**

VERSUS

M/s Muneer Enterprises
1st Floor, Muneer Cars, Sanklapur,
Bellary Road, Hospet, Karnataka – 583 201 **......Respondent**

and

Application No. C/COD/30061/2018 in Customs Appeal No. 30135/2018

(Arising out of Order-in-Appeal No. 07/2009-(G) (D) –CUS dt.11.05.2009 passed by CCCE (Appeals), Guntur)

Commissioner of Central Tax, Guntur - GST
C.R. Buildings, Kannavarithota,
Guntur, Andhra Pradesh – 522 004 **......Appellant**

VERSUS

M/s STCL Ltd
166/2, 13th Main Road, Vasantha Nagar,
Bangalore – 560 052 **......Respondent**

Appearance
Shri B. Guna Ranjan, Authorized Representative for the Appellant.
None for the Respondents.

Coram:
HON'BLE MRS. SULEKHA BEEVI C.S., MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER No. A/30669-30670/2019

Date of Hearing: 21.10.2019
Date of Decision: 21.10.2019

[Order per: SULEKHA BEEVI C.S.]

1. The above COD applications have been filed by the department seeking to condone the delay of more than nine years in filing these appeals.

2. Today when the matter came up for hearing, the learned AR Shri B. Guna Ranjan appeared and argued the matter. He strongly stressed that these appeals were filed before the Bangalore bench along with another appeal. By some inadvertence, only one appeal was admitted and numbered before the Bangalore bench. Thereafter, even though the department was issuing correspondences enquiring about the appeals filed, they did not receive any response and thereafter, came to understand that the appeals were not admitted. After making sufficient enquiries the appellant has, thereafter, filed these appeals before this Tribunal. He pleaded that the delay was not due to any wilful laches on the part of the department and prayed that the same may be condoned.

3. None appeared for the respondents. The applications are taken up for disposal after hearing the learned AR and on perusal of records.

4. Learned AR has contended that the delay occurred since the appeals were put together with other appeal while filing the appeals before the Bangalore bench. The delay is huge and is more than 9 years. On perusal of appeal records as well as the orders in similar matters which have been placed before us by the learned AR, we find that the issue raised in the present appeal is that of the refund and the same has been concluded in favour of the assessee in the final order No. 1071 to 1075/2010 dt.15.07.2010 as well as in final order No. A/31012/2018 dt.02.08.2018. Taking note of the fact that the issue in these appeals stand covered by the decisions of the Tribunal, we are not inclined to condone the delay in the present appeals as no purpose would be served.

5. In view of the above discussions, the COD applications are dismissed. The appeals are consequently, dismissed.

(Dictated and pronounced in open court)

(SULEKHA BEEVI C.S)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

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