

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA**

REGIONAL BENCH – COURT NO. 1

Customs Miscellaneous [COD] Application No. 424 of 2012

(on behalf of Appellant)

AND

Customs Stay Petition No. 1083 of 2012

(on behalf of Appellant)

In

Customs Appeal No. 311 of 2012

(Arising out of Order-in-Appeal No. KOL/CUS/CKP/357/2011 dated 21.10.2011 passed by the Commissioner of Customs (Appeals), 15/1, Strand Road, Custom House, Kolkata – 700 001)

Commissioner of Customs (Port)

15/1, Strand Road, Custom House,
Kolkata – 700 001

**: Applicant /
Appellant**

VERSUS

M/s. Surgiplus

Plot No. 2, 5th Cross,
Gnanaprakasam Nagar, Pondichery – 605 508

: Respondent

APPEARANCE:

Shri Ashwini Kr. Choudhury, Authorized Representative for the Appellant

Shri P.R. Chowdhury, Consultant for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 75398 / 2024

DATE OF HEARING / DECISION: 04.03.2024

Order : [Per Shri Ashok Jindal]

The Revenue has filed the present application seeking condonation of delay of 241 days in filing their appeal.

2. The facts of the case are as under:

- (i) The order dated 21.10.2011 was issued by the Office of the Ld. Commissioner (Appeals) on 18.11.2011 which was received in the Office of the Commissioner of Customs (Port) on 22.11.2011 and on 23.11.2011, the impugned order was received in the Review Cell of the Custom House, Kolkata.
- (ii) Thereafter, it remained pending with the Review Cell till 14.06.2012 and reminders were sent to them, but no action has been taken.
- (iii) Thereafter, various communications continued and finally, the appeal was filed on 18.10.2012.

3. Heard the Ld. Authorized Representative appearing on behalf of the Revenue and perused the record. To state the facts of the case, the Revenue has filed an Affidavit in support of their Statement of Facts.

4. We have gone through the Affidavit filed by the Revenue and found that there is negligence on the part of the Officers in the Review Cell as no action has been taken by them from 23.11.2011 to 14.06.2012. In these circumstances, we do not find any merit in the application for condoning the delay of 241 days in filing the appeal. Accordingly, the application for condonation of delay is dismissed.

5. Consequently, the stay petition and the appeal are also dismissed.

(Dictated and pronounced in the open court)

Sd/-
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sd/-
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sdd