CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Misc. Application (COD) No. 86406 of 2019
(on behalf of Appellant)

In

Customs Appeal No. 88046 of 2019

(Arising out of Order-in-Appeal No. 1630 (CRC-SAD-II)2018 (JNCH)/Appeal-II dated 24.10.2018 passed by the Commissioner of Customs (Appeals), JNCH, Mumbai-II)

M/s India Trade Links **.... Appellant**
Cotton Market Square, Near Loha Pull,
Nagpur – 440016

Versus

Commissioner of Customs, NS-II **.... Respondent**
JNCH, Nhava Sheva, Taluka – Uran,
Raigad, Maharashtra - 400707

Appearance:

None

Shri Manoj Das, AC , Authorized Representative for the Respondent

CORAM:

HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)

FINAL ORDER NO. A/86245 / 2021

Date of Hearing: 01.04.2021

Date of Decision: 01.04.2021

Per: Dr. D.M. Misra

None present for the appellant despite notice. Heard the learned AR for the Revenue.

2. This miscellaneous application is filed seeking condontation of delay of 75 days in filing the appeal before

this forum. Explaining the delay in the application, the applicant has stated that in the first week of April, 2019 the papers were handed over by the proprietor to one Shri C. Pramod, Consultant based at Mumbai. Since the Consultant did not file the appeal, he has changed the Counsel resulting into delay of 75 days. In the application, the name of second Consultant to whom the papers were handed over subsequently and who drafted the appeal and filed, not submitted.

3. The learned AR for the Revenue submits that the delay may not be condoned as cause mentioned is vague and not supported by evidence. In the present case, it is his contention that even though the claim has been made that initially the Consultant did not file the appeal, which resulted into delay, however, the same has not been substantiated by producing sufficient evidence from the second Consultant. He has vehemently argued that the delay should not be condoned.

4. I find that even though the applicant has attempted to make a case that it is the negligence of the first Consultant resulting into delay, however, the said plea has not been supported by any evidence by way of providing the name of the second Consultant nor the dates when it was initially given to the first Consultant and also when the draft copy of the appeal was given by the second Consultant for filing the appeal. Since the grounds explaining the inordinate delay is vague, hence, it does not warrant condonation.

5. In the result, the miscellaneous application seeking condonation of delay is dismissed. Consequently, the appeal is also dismissed.

(Dictated and pronounced in open court)

(Dr. D.M. Misra)
Member (Judicial)

Sinha