(2007) 09 MAD CK 0013

In the Madras High Court

Case No : Writ Petition No. 21820 of 2007

Hitech Print Systems Limited	APPELLANT
Vs	
Commissioner of Customs (Appeals), Commissioner of Customs and Asst. Commissioner of Customs (Refunds)	RESPONDENT

Date of Decision : 14-09-2007

Acts Referred:
Customs Act, 1962 — Section 129A

Citation : (2007) 09 MAD CK 0013

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

Advocate : Joseph Prabkar, for the Appellant; P. Wilson, Assistant Solicitor General, for the Respondent

Judgement

M. Jaichandren, J.—Mr. P. Wilson, the learned Assistant Solicitor General, takes notice for the respondents.

2. With the consent of the learned Counsels appearing on either side, the writ petition is taken up for final disposal.

3. At the time of the hearing of the writ petition, it is pointed out by the learned Assistant Solicitor General, appearing on behalf of the respondents

that it is open to the petitioner to file an appeal against the impugned order of the first respondent, dated 05.01.2007, made in proceedings

C3/711/R/06-SEA.

4. However, it is pointed out by the learned Counsel appearing for the petitioner that the appeal ought to have been filed within three months from

the date of the communication of the said order and it is further submitted that since the impugned order, dated 05.01.2007 has been received by

the petitioner, on 25.01.2007, the three months period for filing the appeal, u/s

129(A) of The Customs Act, 1962, has already lapsed.

5. On such submissions being made by the learned Counsels appearing on either side, the writ petition is disposed of, permitting the petitioner to

file an appeal before the Customs, Excise and Service Tax Appellate Tribunal, within four weeks from the date of receipt of a copy of this order.

On receipt of such application, the appellate Tribunal is expected to dispose of the appeal, on merits and in accordance with law, not later than six

months from the date of filing of such appeal. No costs.