
(2013) 08 P&H CK 0976
In the Punjab And Haryana At Chandigarh
Case No : C.W.P. No. 4800 of 2013

Kapsons Electro Stampings

APPELLANT

Vs

Union of India

RESPONDENT

Date of Decision : 07-08-2013

Acts Referred:

Citation : (2014) 305 ELT 567

Hon'ble Judges : Rajive Bhalla, J; Bharat Bhushan Parsoon, J

Bench : Division Bench

Judgement

Rajive Bhalla, J.—Counsel for the petitioner fairly concedes that in view of order dated 31-7-2013 passed in CWP No. 1672 of 2013 titled as Surya Pharmaceutical Ltd. Vs. Union of India, , the petitioner would be required to file an appeal. In view of statement made by counsel for the petitioner, the petitioner is granted liberty to file an appeal within one month from today and if filed, the question of limitation shall be considered sympathetically.

2. However, there is another aspect of the case which has been brought to our notice by a number of Advocates, namely, that in order to file an appeal, assessee in the States of Punjab, Haryana and Chandigarh (U.T.) have to approach a Bench of the Custom, Excise & Service Tax Appellate Tribunal at New Delhi. It is also pointed out that there is heavy pendency of appeals before the Custom, Excise & Service Tax Appellate Tribunal at New Delhi. It is prayed that a direction may be issued to constitute a Bench of the Tribunal at Chandigarh.

3. The grievance aired by counsels appears to be bona fide, particularly when the endeavour is to make justice easily accessible and affordable. A large number of litigants are unable to file appeals as they have to travel to Delhi, requiring them to expend time and large sums of money. However, as jurisdiction to establish Benches of the Custom, Excise & Service Tax Appellate Tribunal vests with the Ministry of Finance, Government of India, a recommendation is made to the Secretary, Ministry of Finance, Government of India to consider the feasibility of establishing a Bench of the Custom, Excise & Service Tax Appellate Tribunal, at

Chandigarh.

4. Adjourned to 10-9-2013. A copy of this order be handed over to Mr. Rupinder Khosla, Assistant Solicitor General of India, appearing for respondent No. 1 under the signatures of Special Secretary of this Court for due consideration by the Secretary, Ministry of Finance, Government of India and for filing appropriate response before the next date of hearing.