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(2023) 09 CESTAT CK 0018

In the Customs, Excise And Service Tax Appellate Tribunal

Case No : Excise Appeal No. 70108 Of 2016

M/S Mamta Steel India Pvt. Ltd	APPELLANT
Vs	
Commissioner Of Central Excise, Allahabad	RESPONDENT

Date of Decision : 12-09-2023

Acts Referred:

Citation : (2023) 09 CESTAT CK 0018

Hon'ble Judges : Sanjiv Srivastava, Member (T)

Bench : Single Bench

Advocate : ?S. P. Ojha, Sandeep Pandey

Judgement

Sanjiv Srivastava, Member (T)

1. Learned Consultant appearing on behalf of the Appellant submits that he requires further time to reconstruct the file for the reason that he had returned the file to the party and they are not in a position to provide the paper book back to him.

2.0 Authorized Representative submits that as per the order of Hon'ble High Court, a time limit of three months from the date of receipt of order of High Court remanding the matter back to tribunal has been prescribed. The order of Hon'ble High Court is of August 2019, and appellants had sufficient time to prepare for the arguments on matter.

3.0 It is observed that Hon'ble High Court while disposing of the appeal CEXA No.17 of 2018 vide order dated 01.08.2019 in para 26 observed as follows:-

"26. The matter is remanded to the Customs Excise and Service Tax Appellate Tribunal (in short CESTAT) for redetermination, in terms of the discussion made above, after affording opportunity to the parties expeditiously, say within a period of three months from the date of production of a certified copy of this order in accordance with law."

In view of the para 26 matter should have been finalized within three months

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from the date of service of this order. More than four years have passed since then.

4. Taking note of the above facts, the decision of the Hon’ble High Court and in the interest of justice, the matter is adjourned, as requested by the Consultant, for the last time. It is made clear that if matter is not argued on the next date of hearing for whatsoever reason, the appeal shall be decided ex parte. No further request for adjournment shall be entertained.

5. Matter adjourned to 16th October, 2023.

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