

(2022) 03 OHC CK 0045

In the Orissa High Court

Case No : Writ Petition (Civil) No. 14551 Of 2006

M/s. OCL India Ltd. And Others

APPELLANT

Vs

Customs Excise and Service Tax Appellate Tribunal, Eastern
Zonal Bench, Kolkata And Others

RESPONDENT

Date of Decision : 08-03-2022

Acts Referred:

Citation : (2022) 03 OHC CK 0045

Hon'ble Judges : Dr. S. Muralidhar, CJ;R.K. Pattanaik, J

Bench : Division Bench

Advocate : S.P. Sarangi, R.S. Chimanka

Final Decision : Disposed Of

Judgement

1. The present petition has been filed challenging an order dated 31st March, 2006 passed by the Customs, Excise & Service Tax Appellate Tribunal, Eastern Zonal Bench, Kolkata (CESTAT) dismissing MA (COD) No.489/05 & Appeal ESM -364/05 arising out of an Order-in-Appeal dated 28th March, 2005 passed by the Commissioner of Central Excise, Bhubaneswar declining to condone the delay of 93 days in filing the appeal.

2. Having heard learned counsel for the parties, the Court is of the view that the Petitioner had a bona fide explanation for the delay of 93 days in filing the appeal and that it ought to have been condoned.

3. In that view of the matter, the impugned order dated 31st March, 2006 is hereby set aside. The delay is stated to have been condoned. The Appeal ESM 364 of 2005 will now be listed before the CESTAT, Kolkata Bench on 9th May, 2022 for being proceeded with on merits.

4. The writ petition is disposed of in the above terms.

5. An urgent certified copy of this order be issued as per rules.

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