

(2013) 05 P&H CK 0146

In the Punjab And Haryana At Chandigarh

Case No : Customs Appeal No. 13 of 2013 (O and M)

Ravi Overseas and Another

APPELLANT

Vs

Union of India and Others

RESPONDENT

Date of Decision : 02-05-2013

Acts Referred:

Customs Act, 1962 — Section 130

Citation : (2013) 21 GSTR 162

Hon'ble Judges : Ritu Bahri, J; Hemant Gupta, J

Bench : Division Bench

Advocate : Ashwani Talwar, for the Appellant;

Judgement

Hemant Gupta, J.—The present appeal u/s 130 of the Customs Act, 1962 is directed against the order passed by the Custom, Excise and Service Tax Appellate Tribunal (for short "the Tribunal") on December 8, 2005. The appeal is accompanied with an application for condonation of delay of 2,463 days in filing of the appeal. The appellant asserts that the certified copy of the order was supplied to 2 the petitioner only on December 4, 2012 in response to the letter dated November 30, 2012 of the applicant. Thereafter, the appellant filed the writ petition before the Delhi High Court, which was withdrawn with liberty to avail of the remedy of appeal and hence the present appeal has been filed.

2. A perusal of the impugned order annexure P1 shows that the copy of the said order was sent to the appellant under registered post with acknowledgment due and also a copy thereof to its counsel Mr. A.K. Vali, advocate, B-15, Sagar Apartments, 6, Tilak Mark, New Delhi. There is no averment in the application to seek condonation of delay that the address mentioned in the said letter or that of the counsel is incorrect or that the letter was not received by the appellant or its counsel.

3. The copy of the order sent under registered post with acknowledgment due is presumed to have been received by the addressee. There is no explanation as to

why the appeal could not be filed within the period of limitation. No sufficient cause is even alleged or shown to seek condonation of delay of over six years. We find that the present appeal has been preferred after gross delay and without showing any sufficient cause to condone such delay. Therefore, the application to seek condonation of delay is dismissed. Consequently, the memorandum of appeal is also dismissed.