(2006) 01 JH CK 0054

In the Jharkhand High Court

Case No : Writ Petition (T) No. 6360 of 2004

Singh Enterprises APPELLANT

Vs

Commissioner of C. Ex. RESPONDENT

Date of Decision : 03-01-2006

Acts Referred:

Central Excises and Salt Act, 1944 — Section 35
Constitution of India, 1950 — Article 141

Citation : (2010) 258 ELT 186

Hon'ble Judges : S.J. Mukhopadhaya, J;Narendra Nath Tiwari, J

Bench : Division Bench

Final Decision : Dismissed

Judgement

1. Admittedly, the appeal u/s 35 of the Central Excise Act, 1944 was preferred by Petitioner after delay of 21 months of the original order. The appellate authority, having no power to condone the delay beyond the period of 30 days from the date of expiry of the period of 60 days prescribed for filing the statutory appeal, rejected the appeal. We find no illegality in the said order.

2. So far as the decision of the Supreme Court in the case of ITC Ltd. and Another Vs. Union of India (UOI) and Others, is concerned, no ratio under Article 141 has been laid down therein and this Court having no power u/s 142 of the Constitution, no relief can be granted.

3. This writ petition is dismissed.