

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

**Excise Condonation of Delay Application No. 50661 of 2022
In
Defect Diary No. 52064 of 2022**

Principal Commissioner, Central Excise & CGST- Raipur **Appellant**

VERSUS

Aakash Wires **Respondent**

APPEARANCE:

Shri Sanjay Kumar Singh, Authorized Representative of the Department
Shri Rajesh Kumar Varma, Advocate for the Respondent

**CORAM : HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)**

DATE OF HEARING/DECISION: January 02, 2023

ORDERSHEET

A perusal of the application dated October 06, 2022 filed by the appellant indicates that the copy of the order dated September 06, 2021 of the Commissioner (Appeals), which has been assailed in this appeal, was received by the appellant on February 15, 2022.

2. It is pointed out by Shri Rajneesh Kumar Varma, learned counsel appearing for the respondent that the office of the Commissioner (Appeals) and the office of the Principal Commissioner, CGST and Central Excise, Raipur are situated in the same building. No explanation has been offered in the application as to why it took five months.

3. This apart, though, the application states that there is delay of 47 days in filing the appeal, learned counsel for the respondent points out that the delay is of more than 47 days.
4. The application filed for condoning the delay is very vague and does not satisfactorily explain the delay.
5. At this stage, learned authorized representative states that sometime may be given to file a better application.
6. As prayed, list on **February 27, 2023**.

(JUSTICE DILIP GUPTA)
PRESIDENT

(P. V. SUBBA RAO)
MEMBER (TECHNICAL)

Archana