

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

PRINCIPAL BENCH,COURT NO. 1

**EXCISE CONDONATION OF DELAY DIARY NO. 50661/2022
in
APPEAL DIARY NO.52064/2022**

[Arising out of Order-in-Appeal No. RPR-EXCUS-000-APPL-054 & 055 -21-22 dated 06.09.2021 passed by the Principal Commissioner, CGST, & Central Excise, Raipur]

**PRINCIPAL COMMISSIONER,
CGST & CENTRAL EXCISE**
Raipur

APPELLANT

VS.

M/S. AKASH WIRES
Director
14 B New Industrial Area
Rawabhata, Raipur 493221

RESPONDENT

Appearance:

Present for the Respondent: Shri Sanjay Kr Singh, Authorised Representative
Present for the Appellant : Shri Rajnish Kr. Varma, Advocate

CORAM:

**HON'BLE Mr.JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE Ms.HEMAMBIKA R PRIYA , MEMBER(TECHNICAL)**

Date of Hearing Decision: 10/05/2023

MISCELLANEOUS ORDER NO. 107 /2023

JUSTICE DILIP GUPTA:

The appeal was filed in the office on 30.08.2022 against the order dated 06.09.2021 passed by the Commissioner (Appeals). In the application filed for condonation of 93 days delay, it has been stated that the period between 15.03.2020 to 28.02.2022 can be excluded for the purpose of limitation in view of the order dated 10.01.2022 passed by the Supreme Court relating to covid

pandemic and the subsequent delay has been sought to explained by stating that comments were sought from DGCEI , Raipur after which the matter had to be placed before the Committee of Commissioners for issue of authorization to file the appeal. Efforts were, therefore, made to complete the process in time but some delay occurred.

2. Shri Rajnish Kr Varma, learned counsel appearing for the respondent has however, opposed the application and has contended that the department has consumed more than necessary time in completing the process and therefore, the application should be rejected.

3. In view of the reasons stated in the application and the submissions advanced by the learned counsel for the appellant and the learned authorised representative of the department, we are satisfied that the appellant was prevented by sufficient cause from filing the appeal within the stipulated period. The delay is condoned and application is allowed. Office to allot a regular number to the appeal, which may to be listed in due course.

(JUSTICE DILIP GUPTA)
PRESIDENT

(HEMAMBIKA R PRIYA)
MEMBER(TECHNICAL)