

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

PRINCIPAL BENCH - COURT NO. II

**Excise ROA Application No. 50094 of 2022
in
Excise Appeal No. 51194 of 2019 (SM)**

(Arising out of Order-in-Appeal No. 41-42(SM)CE/JPR/2019 dated 20.02.2019 passed by the Commissioner (Appeals), Central Excise & CGST, Jaipur.)

M/s Surya Metalloys P Ltd

Appellant

Sanod- Ramsar Road, Derathu,
Nasirabad, Ajmer
Rajasthan-305601

VERSUS

**Commissioner of Central Excise &
Customs, CGST- Jaipur I**

Respondent

NCRB, Statue Circle,
Jaipur Rajasthan
302005

AND

**Excise ROA Application No. 50093 of 2022
in
Excise Appeal No. 51195 of 2019 (SM)**

(Arising out of Order-in-Appeal No. 41-42(SM)CE/JPR/2019 dated 20.02.2019 passed by the Commissioner (Appeals), Central Excise & CGST, Jaipur.)

M/s Abhay Agrawal

Appellant

Director M/s Surya Metalloys P Ltd,
Sanod-Ramsar Road, Derathu,
Nasirabad, Ajmer
Rajasthan-305601

VERSUS

**Commissioner of Central Excise &
Customs, CGST- Jaipur I**

Respondent

NCRB, Statue Circle,
Jaipur Rajasthan
302005

APPEARANCE:

Mr. Bipin Garg, Advocate for the Appellant
Mr. Mahesh Bhardwaj, Authorised Representative for the Respondent

CORAM:

HON'BLE MR. ANIL CHOUDHARY, MEMBER (JUDICIAL)

MISCELLAENOUS ORDER NO. 50126-50127/2022

Date of Hearing: 31.03.2022

Date of Decision: 31.03.2022

ANIL CHOUDHARY:

Heard the parties on the Miscellaneous Applications for restoration of Appeals.

2. It is urged that the Appellant had preferred application under the SVLDR scheme for settlement of their tax dues. Such application was rejected by the department on 03/03/2020. Being aggrieved, the Appellant had preferred Writ Petition before High Court which was filed on 27/02/2020. As per query report on the website of Rajasthan High Court dated 30/03/2022, the Writ petition is still pending and the next probable dated of listing is 01/09/2022. It is also urged that the Appellant had also sent a written adjournment request, which was dispatched on 04/09/2021, but the same was received in this Tribunal on 08/09/2021. Thus the adjournment application was not before the Bench when the final order dismissing the Appeal was passed on 06/09/2021.

3. Having considered rival contentions, I find that the Final order needs to be recalled in the interest of justice. I also take notice that the Appellant had also been sloppy in making appearance and timely filing their application for adjournment by post/e-mail. Accordingly,

these miscellaneous applications are allowed and the appeals are restores to their original number subject to payment of cost Rs. 5000/- in PM Cares Fund, the compliance of cost shall be made before the Assistant Registrar of this Tribunal within a period of six weeks from today.

4. Put up these appeals for final hearing subject to payment of cost on 01/11/2022. Miscellaneous Applications allowed.

(Order dictated in the open Court)

(ANIL CHOUDHARY)
Member (Judicial)

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