

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

~~~~~

REGIONAL BENCH – COURT NO. 1

**Excise Condonation of Delay Application No.60113/2023**

(on behalf of the applicant)

**In**

**Defect Dairy No. 60228/2023**

**M/s Mahaprabhu Steel Pvt. Ltd. : Appellant (s)**

Vs

**CCE & ST, Ludhiana : Respondent (s)**

With

**(ii) Excise Condonation of Delay Application No. 60110/2023 in Defect Dairy No.60229/2023 [M/s Mahaprabhu Steel Pvt. Ltd.]**

**(iii) Excise Condonation of Delay Application No.60108/2023 in Defect Dairy No.60238/2023 [M/s Mahaprabhu Steel Pvt. Ltd.]**

**(iv) Excise Condonation of Delay Application No.60107/2023 in Defect Dairy No.60241/2023 [M/s Mahaprabhu Steel Pvt. Ltd.]**

**(v) Excise Condonation of Delay Application No.60109/2023 in Defect Dairy No.60247/2023 [M/s Mahaprabhu Steel Pvt. Ltd.]**

**(vi) Excise Condonation of Delay Application No.60128/2023 in Defect Dairy No.60276/2023 [Vikas Modi]**

**(vii) Excise Condonation of Delay Application No.60111/2023 in Defect Dairy No. 60255/2023 [M/s Mahaprabhu Steel Pvt. Ltd.]**

**(viii) Excise Condonation of Delay Application No.60115/2023 in Defect Dairy No.60256/2023 [Vikas Modi]**

**(ix) Excise Condonation of Delay Application No.60112/2023 in Defect Dairy No.60257/2023 [M/s Mahaprabhu Steel Pvt. Ltd.]**

**(x) Excise Condonation of Delay Application No.60117/2023 in Defect Dairy No.60259/2023 [Vikas Modi]**

**(xi) Excise Condonation of Delay Application No.60114/2023 in Defect Dairy No.60261/2023 [Vikas Modi]**

**(xii) Excise Condonation of Delay Application No.60116/2023 in Defect Dairy No.60262/2023 [Vikas Modi]**

**(xiii) Excise Condonation of Delay Application No.60130/2023 in Defect Diary No.60279/2023 [M/s Mahaprabhu Steel Pvt. Ltd.]**

**(iv) Excise Condonation of Delay Application No.60129/2023 in Defect Diary No. 60280/2023 [Vikas Modi]**

APPEARANCE:

Shri Vikas Modi, Director, Representative for the Applicant  
Shri Raman Mittal, Authorised Representative for the Respondent

**CORAM :**

**HON'BLE Mr. S. S. GARG, MEMBER (JUDICIAL)**

**HON'BLE Mr. P. ANJANI KUMAR, MEMBER (TECHNICAL)**

**Defect Miscellaneous Order Nos.123-136/2023**

Date of Hearing:22.08.2023

Date of Decision:22.08.2023

***Per : S. S. GARG***

The applicants have filed these fourteen miscellaneous applications seeking condonation of delay in filing the appeals.

2. Considering the reasons given in the applications seeking condonation of delay filed by the applicants, we are of the view that the delay caused is not intentional and deliberate but has occurred on account of reasons given in the applications seeking condonation of delay. Hence, we condone the delay.

3. The Miscellaneous Applications for condonation of delay are allowed and the Registry is directed to admit all the fourteen appeals and list for final disposal in due course.

*(Dictated & pronounced in the open Court)*

**(S. S. GARG)**  
MEMBER (JUDICIAL)

**(P. ANJANI KUMAR)**  
MEMBER (TECHNICAL)

PK