

Court No. - 3

Case :- CENTRAL EXCISE APPEAL DEFECTIVE No. - 21 of 2018

Appellant :- Commissioner Of Cgst And Central Excise

Respondent :- M/S Sharma Fabricators And Erectors Pvt. Ltd.

Counsel for Appellant :- B.K.Singh Raghuvanshi

Hon'ble Pankaj Mithal,J.

Hon'ble Saral Srivastava,J.

The appeal is reported to be beyond time by 12 days.

Sri Atul Gupta, learned counsel, proposes to put in appearance on behalf of the respondent.

The aforesaid delay has been occasioned as per the averments in the Delay Condonation Application on account of the transition period for switching over from the old system to the G.S.T. system.

We fail to understand that if the Government machinery requires time for switching over or change why the people at large would not be granted the same time for such change. The Department should give a thought on this aspect of the matter, however, in the interest of justice, as we find that the delay in filing the appeal is not willful or deliberate, we condone the delay, subject to payment of a cost of Rs.500/- payable to the respondent by the next date.

Delay in filing the appeal is condoned.

Delay Condonation Application No. 1 of 2018 is allowed.

Office to allot regular number to the appeal and list the same in the next cause list, by which time Sri Atul Gupta may file his Vakalatnama on behalf of the respondent.

Order Date :- 31.1.2018

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