

In the High Court of Judicature at Madras

Dated : 09.10.2015

Coram :

The Honourable Mr.Justice V.RAMASUBRAMANIAN

and

The Honourable Mr.Justice T.MATHIVANAN

Civil Miscellaneous Appeal No.2236 of 2015

N.Somalingam

...Appellant

Vs

1. The Customs, Excise and Service
Tax Appellate Tribunal, Shastri
Bhavan, Annexe I Floor, No.26,
Haddows Road, Chennai-6.

2. The Commissioner of Customs &
Central Excise, No.1, William Road,
Cantonment, Trichy-1.

...Respondents

APPEAL under Section 130 of the Customs Act, 1962 against the order dated 20.1.2009 made in Appeal No.GGC/679/1992 in Miscellaneous Order Nos.34 and 35 of 2009 on the file of the first respondent herein.

For Appellant : Mr.S.Gunalan

Order of the Court was made by V.RAMASUBRAMANIAN,J

This appeal arises out of an order passed by the Customs, Excise and Service Tax Appellate Tribunal refusing to restore an appeal that was dismissed for non compliance of a conditional order.

2. Heard Mr.S.Gunalan, learned counsel for the appellant.

3. The appeal of the appellant before the Customs, Excise and Service Tax Appellate Tribunal was dismissed way back on 31.05.1993 for non compliance of a conditional order. The fact that the appellant did not comply with the conditional order at least in respect of one appeal is not disputed. Therefore, the question of restoration does not arise, when, admittedly, there was a non compliance of the conditional order.

4. Another difficulty for the appellant is that the application for restoration was filed after 15 years on the ground that the appellant was suffering from mental ill-health. Therefore, we find no reason to interfere with the order of the Tribunal.

5. Accordingly, the civil miscellaneous appeal is dismissed.
RS

Sd/-
Assistant Registrar

/True Copy/

Sub-Assistant Registrar

To

1. The Customs, Excise and Service Tax Appellate Tribunal,
Shastri Bhavan, Annexe I Floor,
No.26, Haddows Road,
Chennai - 600 006.
2. The Commissioner of Customs & Central Excise,
No.1, William Road,
Cantonment, Trichy-1.

C.M.A.No.2236 of 2015

LRS (CO)
sd : 27/10/2015

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