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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ CEAC 9/2016, CM APPL.31742-31745/2016

COMMISSIONER OF CENTRAL EXCISE, DELHI-I ..... Petitioner
Through: Mr. Amit Bansal with Ms. Surabhi Mehta, Advocates.

versus

PREMIER COLOR CARTONS PVT. LTD. ..... Respondent
Through: None.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MS. JUSTICE DEEPA SHARMA

O R D E R

% **23.09.2016**

There is a delay of 568 days in filing the appeal. On this ground alone, the appeal is liable to be dismissed. Besides we find that question of law urged, i.e., whether the respondent/unit indulged in false claim of exemption by showing clearances of a sister concern, was gone into in detail by both the appellate authorities. Undoubtedly the adjudicating officer considered this fact. However, it is apparent from the record that the Commissioner (Appeals) took note of objective circumstances such as the proven existence of the second unit in 2003-05 and its independent claim to be an exempted manufacturing concern. Particularly the appellate authority took note of the statements of different individuals and crucially the sales tax and income tax returns filed for the relative period. Consequently, the adjudicating authority's decision was overturned by the Commissioner (Appeals). The CESTAT endorsed that opinion.

We are of the view that no substantial question of law arises given the concurrent findings. The appeal is, therefore, dismissed both on the issue of delay as well as on merits, along with pending applications.

S. RAVINDRA BHAT, J

DEEPA SHARMA, J

SEPTEMBER 23, 2016
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