

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6524 of 2017

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Arti Rathi, wife of Sri Arun Kumar Rathi, resident of Hammam Lane,
Gurhatta, P.S.- Chowk, Patna City, District- Patna.

.... Petitioner/s

Versus

1. The Commissioner, (Appeals), Customs, Central Excise And Service Tax, 2nd Floor, Central Revenue Building, Beer Chand Patel Path, Patna- 800001.
2. The Additional Commissioner, cum Adjudicating Authority, Commissionerate of Central Excise and Service Tax, Central Revenue Building, Beer Chand Patel Path, Patna.
3. The Assistant Commissioner, Central Excise and Service Tax, Division-II, Patna.
4. The Superintendent, Central Excise Range, Patna City, Patna-7.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Prabhat Ranjan, Advocate
For the Respondent/s : Mr. Satya Prakashtripathy, Sr. S.C. Central
Excise & Service Tax
Mr. Satya Vrat, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE ANIL KUMAR
UPADHYAY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

3 19-06-2017

Heard learned counsel for the parties.

Against the order passed by the Commissioner (Appeals), Customs, Central Excise and Service Tax, Patna as impugned herein the petitioner has statutory remedy to approach the Central Excise and Service Tax Appellate Tribunal.

In case it is the grievance of the petitioner that the order passed in the year 2014 was never served upon the petitioner and therefore she could not file the appeal in time, it is the



petitioner to raise all these grounds before the Tribunal and the Tribunal to consider various aspects of the matter as are canvassed before this Court.

The petitioner having statutory remedy before the Statutory Tribunal, we are not inclined to interfere in the matter. It is left open to the petitioner to raise all the grounds to be considered by the appropriate Tribunal. It is for the Tribunal to consider the delay to be explained by the petitioner and take a decision in accordance with law.

The appeal is, accordingly, dismissed.

(Rajendra Menon, CJ)

S.Pandey/-

(Anil Kumar Upadhyay, J)

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