

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR**Review Petition No. 39 of 2017**

M/s. Kailash Enterprises, Near Hanuman Mandir, Nandini Road, Power House,
Bhilai, District Durg, Chhattisgarh.

---- Petitioner**Versus**

Union of India, Through: The Commissioner of Central Excise and Service Tax,
Central Excise Building, Dhamtari Road, Tikrapara, Raipur, District Raipur,
Chhattisgarh.

---- Respondent

For Petitioner	: Dr. N.K.Shukla, Senior Advocate with Shri Raghavendra Pradhan, Advocate.
For Respondent	: Shri Narendra Kumar Vyas, Assistant Solicitor General.

Hon'ble Shri Thottathil B. Radhakrishnan, Chief Justice
Hon'ble Shri Sanjay Agrawal, J.

Judgment on Board**Per Thottathil B. Radhakrishnan, Chief Justice****27/03/2017**

1. This is an application seeking review of the judgment that is to say an order refusing to condone delay of one year in the institution of a tax case against the decision of Customs, Excise & Service Tax Appellate Tribunal (hereinafter called 'the CESTAT').
2. In the application seeking condonation of delay in institution of tax case, the Petitioner therein had pleaded that the person about whom reference is made i.e. Romit Kesharwani was suffering from Lumbar Spondylosis and Jaundice. The Bench was not inclined to accept the plea. Accordingly, the application seeking condonation of delay was dismissed and resultantly, the Tax Case was also dismissed.
3. In this application for review of the aforementioned order dismissing the

application for condonation of delay what is attempted to present is that yet another partner of the firm, that is to say Ramesh Kesharwani, father of Romit Kesharwani had a cardiac episode and had been under treatment. Certain materials have been placed on record.

4. We are unable to accept the plea because we are sitting in review of an order which has been rendered on the basis of materials and the specific plea relatable to the health condition of Romit Kesharwani. That being so, we will be totally unjustified in visiting the decision of the Division Bench through this application for review.

5. Since we do not see any error apparent on the face of the record, the application fails and the same is accordingly dismissed.

Sd/-

(Thottathil B. Radhakrishnan)
CHIEF JUSTICE

Sd/-

(Sanjay Agrawal)
JUDGE