

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.07.2017

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.7682 of 2004
and W.P.M.P.No.9092 of 2004

Magna Chemicals Manufacturers (P) Ltd.,
A.112/113, PIPDC Industrial Estate,
Mettupalayam, Pondicherry,
Represented by its Managing Director
M.G.Raghavan ... Petitioner

..Vs..

- 1.The Customs, Excise and Service Tax
Appellate Tribunal, South Zonal Bench,
Shastri Bhavan, Annexure I Floor,
26, Haddows Road, Chennai - 600 006.
- 2.The Commissioner of Central Excise (Appeals),
26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai.
- 3.The Commissioner of Central Excise,
Custom House, Pondicherry. ... Respondents

Prayer: Writ Petition filed under Article 226 of the
Constitution of India, praying to issue a Writ of Certiorarified
Mandamus, calling for the records comprised in order No.956/03
dated 11.11.2003 on the file of the Customs, Excise and Service
Tax Appellate Tribunal, South Zonal Bench, Chnenai/1st
respondent, quash the same and consequently direct the second
respondent to restore the appeal filed by the petitioner on the
file of the second respondent.

For Petitioner : Mr.R.Bharanidharan

For Respondents: M/s.R.Hemalatha
Senior Standing Counsel

O R D E R

Heard Mr.R.Bharanidharan, learned counsel appearing for the
petitioner and M/s.R.Hemalatha, learned Senior Standing Counsel
appearing for the respondents.

2.This writ petition has been filed challenging an order passed by the Customs, Excise and Service Tax Appellate Tribunal (CESTAT) dated 11.11.2003, by which the appeal filed by the petitioner was dismissed confirming the order passed by the Commissioner (Appeals) who had rejected the appeal petition as it was filed beyond the period of limitation. The Tribunal noted that the Commissioner (Appeals) has got power to condone the delay of only 30 days after first 60 days and the appeal filed 5 months after the expiry of the statutory period has to be necessarily dismissed as the Commissioner (Appeals) has no jurisdiction to condone the delay. Therefore, the order passed by the Tribunal is perfectly in order and calls for no interference.

3.Accordingly, the writ petition stands dismissed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

cse

To

- 1.The Customs, Excise and Service Tax
Appellate Tribunal, South Zonal Bench,
Shastri Bhavan, Annexure I Floor,
26, Haddows Road, Chennai - 600 006.
 - 2.The Commissioner of Central Excise (Appeals),
26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai.
 - 3.The Commissioner of Central Excise,
Custom House, Pondicherry.
- +1 cc to M/s.R.Hemalatha Advocate sr 47086
+1 cc to M/s.R.Karthikeyan Advocate sr 46661

W.P.No.7682 of 2004
and W.P.M.P.No.9092 of 2004

ariv
aa17/07/2017