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

\+ CEAC 13/2018, CM APPL. 15130/2018

PRINCIPAL COMMISSIONER OF CENTRAL TAX, GST DELHI NORTH ..... Petitioner

Through: Mr. Amit Bansal, Adv.

versus

PYMEN CABLE (INDIA) ..... Respondent

Through: Mr. Parth Mullick, Advocate

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE PRATEEK JALAN

O R D E R

% **13.11.2018**

CM APPL. 15130/2018

Issue notice.

Mr. Mr. Parth Mullick, Advocate accepts notice on behalf of the respondent.

For the reasons stated in the application, the delay in filing the appeal is condoned.

The application is disposed of.

CEAC 13/2018

We have heard counsel for the parties and are of the opinion that the Tribunal/CESTAT is utterly unjustified in rejecting the appeal before it on a hyper-technical ground i.e. an apparent defect in the appeal format. The bare reading of the order would show that the Committee of Commissioners have permitted an appeal against the respondent/assessee for disputed duty to the extent of ₹28,07,089/-. However, an inadvertent mistake was committed in the appeal format with respect to the amount which was mentioned as ₹36,88,077. Ordinarily a judicial tribunal – like CESTAT is expected to permit rectification of such an obvious error; that it instead chose to dismiss the appeal altogether is shocking to say the least.

Having regard to the circumstances, the impugned order and the order of rectification are hereby set aside. The appeal against the respondent- Pymen Cable India Ltd. is hereby restored to its original place on the file. The CESTAT shall proceed to hear and dispose it of in accordance with law.

The parties shall appear before the Tribunal/CESTAT on 07.01.2019.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

NOVEMBER 13, 2018/akv