

NAFR**HIGH COURT OF CHHATTISGARH, BILASPUR****WPT No. 87 of 2019**

- Ramavatar Mishra S/o Shri Ganga Prasad Mishra Aged About 77 Years R/o Chandalpur, Post Ramhepur, P.S. And Tahsil Bodla, District Kabirdham Chhattisgarh.

---- Petitioner**Versus**

1. Union Of India Ministry Of Finance, Department Of Revenue, Through The Additional / Upper Commissioner Customs And Central Excise, Customs And Central Excise Bhawan, Dhamtari, Road Raipur Chhattisgarh.
2. Superintendent Customs Central Excise And Service Tax Range Rajnandgaon M-19, Anupam Nagar, Rajnandgaon Chhattisgarh.
3. Bhoramdeo Sahkari Shakkar Utpadak Karkhana Maryadit Kawardha, District Kabirdham Chhattisgarh., Through Its Managing Director, District Kawardha (Kabirdham) Chhattisgarh.
4. Comssioners (Appeals) Central Gst And Central Excise, Gst Bhawan, Tikrapara Raipur Chhattisgarh.

---- Respondents

For Petitioner	:- Shri Anshuman Shrivastava, Advocate
For Respondent-UOI	:- Shri B.Gopa Kumar, ASG.

Order On Board**By****Hon'ble Shri Justice Prashant Kumar Mishra**

17/06/2019

1. The present petitioner and one 'Gandhi Shramik Sahkari Samiti Maryadit' preferred two separate writ petitions bearing WPT No. 77 of 2013 and WPT No. 75 of 2013 respectively which came to be disposed of by a common order dated 06.04.2018 reserving liberty to prefer an appeal before the Appellate Authority in accordance with law within 30 days.
2. Petitioner herein preferred an appeal which was moved after 37 days of expiry of 30 days allowed by this Court.
3. Gandhi Shramik Sahkari Samiti also preferred an appeal after period of 30 days after seeking extension of time in MCC No.122 of 2019 and the said appeal preferred by Gandhi Shramik Sahkari Samiti is pending consideration before the Appellate Authority under the Central Excise Act, 1944. Petitioner's MCC seeking extension of time was not entertained but liberty was reserved to proceed in accordance with law.
4. Having considered the matter, since one of the petitioner namely Gandhi Shramik Sahkari Samiti has already been allowed extension of time for filing the appeal, the present Writ Petition is allowed at the admission stage quashing the order Annexure P1. At the same time allowing the petitioner to

prosecute the appeal by extending the period by another 45 days which would bring the petitioner's appeal within this period which was filed after 37 days.

5. The Appellant Authority who has passed the impugned order Annexure P-1 is directed to restore the file to its original number and hear the appeal on merits.

Sd/-
(Prashant Kumar Mishra)
Judge

Ayushi