

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

**CM-5127-CII-2019 IN
RA-CR-19-2019 IN
CEA-31-2017**

**Commissioner Central Excise, Delhi-IV
v.
Star Wire India Ltd., Faridabad**

Present: Mr. Sharan Sethi, Senior Standing Counsel for the applicant.

CM-5127-CII-2019

This is an application under Section 5 of the Limitation Act, 1963 for condonation of 268 days' delay in filing the review application.

For the reasons mentioned in the application, which is supported by an affidavit, the delay of 268 days in filing the review application is condoned. CM stands disposed of accordingly.

RA-CR-19-2019

1. This is an application under Order 47 Rule 1 read with Section 151 of the Code of Civil Procedure for review of the order dated 7.5.2018 passed in CEA-31-2017.

2. The appeal was dismissed by this Court vide order dated 7.5.2018 on the ground that the applicant-appellant could not show whether it had challenged the earlier order passed by the Customs, Excise and Service Tax Appellate Tribunal (in short "the Tribunal") in **Jindal Stainless Ltd. 2009 (239) ELT 49 (Tri.-Del)**. According to the learned counsel, the said order of the Tribunal had been challenged by the department in **CEA 84-2009 (Commissioner of Central Excise v. R.K. Gupta of Jindal Stainless)** and is pending consideration. However, at the time of passing of the order dated 7.5.2018 by this Court, the counsel had no knowledge that the order of the Tribunal in **Jindal Stainless Ltd. (Supra)** had been

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3. After hearing the learned counsel for the applicant-appellant and for the reasons mentioned in the review application, the same is allowed and the order dated 7.5.2018 passed by this Court is recalled. The appeal is ordered to be restored to its original number.

CEA-31-2017

To be listed for hearing on 15.5.2019, as per roster.

**(AJAY KUMAR MITTAL)
JUDGE**

April 5, 2019
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**(DEEPAK SIBAL)
JUDGE**