

OD-21

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction
ORIGINAL SIDE

CEXA/5/2022
IA No.GA/1/2022, GA/2/2022

PRINCIPAL COMMISSIONER OF CENTRAL EXCISE, KOLKATA – IV
Vs.
M/S. DEEM ROLL TECH LTD.

BEFORE:

The Hon'ble JUSTICE T. S. SIVAGNANAM
AND

The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA

Date : 1st April, 2022.

Appearance :
Mr. Somnath Ganguli, Adv.
Ms. Ekta Sinha, Adv.
... for the appellant

The Court : We have heard Mr. Somnath Ganguli, learned sanning counsel appearing for the appellant/revenue.

There is a delay of 901 days in filing the appeal. We have perused the affidavit filed in support of the condone delay petition and have found that no reasons have been assigned for condoning the inordinate delay of 901 days. Apart from that, we find that the demand of excise duty is Rs.12,95,656/- and if it is so, then it will be below the monetary limit and the revenue cannot pursue the appeal. In any event, we find that there is no sufficient cause shown by the appellant for condoning the delay of 901 days. For such reason, the petition is dismissed and the substantial question of law is left open.

Consequently, the appeal and other connected application also stand dismissed.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

RS/GH.