

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (CENTRAL EXCISE)
ORIGINAL SIDE

CEXA/19/2022
IA NO. GA/1/2022, GA/2/2022
COMMISSIONER OF CENTRAL EXCISE BOLPUR
Versus
M/s. JAI BALAJI INDUSTRIES LTD. UNIT IV

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYA
Dated : DECEMBER 06, 2022.

Appearance:
Mr. K.K. Maiti, Adv.
Mr. Tapan Bhanja, Adv.
...for appellant
Ms. Swapna Pal, Adv.
...for respondent

The Court :- Heard learned Counsel for the respective parties.

There is a delay of 923 days in filing the appeal. We have perused the affidavit filed in support of the petition and we find sufficient cause has not been shown for condonation of inordinate delay in filing the appeal. That apart the learned Advocate for the respondent/assessee has placed the order passed by the Division Bench of this Court in CEXA/50/2019, in respect of assessee's own case for earlier period namely 2003-04 to 2007-08. From the order passed by the learned Tribunal we find department was unable to distinguish the order passed by the learned Tribunal for earlier year which order has been confirmed by this

Court in CEXA/50/2019. However, since there is no explanation for inordinate delay we are not inclined to exercise our discretion.

Accordingly, the application for condonation of delay is dismissed. Consequently, the appeal stands rejected.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

Pkd/GH.