

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 14551 of 2006

M/s. OCL India Ltd. and Others

Petitioners

Mr. S.P. Sarangi, Advocate

-versus-

***Customs Excise and Service Tax
Appellate Tribunal, Eastern Zonal
Bench, Kolkata and Others***

Opposite Parties

Mr. R.S. Chimanka, Senior Standing Counsel

**CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAİK**

Order No.

**ORDER
08.03.2022**

06. 1. The present petition has been filed challenging an order dated 31st March, 2006 passed by the Customs, Excise & Service Tax Appellate Tribunal, Eastern Zonal Bench, Kolkata (CESTAT) dismissing MA (COD) No.489/05 & Appeal ESM -364/05 arising out of an Order-in-Appeal dated 28th March, 2005 passed by the Commissioner of Central Excise, Bhubaneswar declining to condone the delay of 93 days in filing the appeal.
2. Having heard learned counsel for the parties, the Court is of the view that the Petitioner had a bona fide explanation for the delay of 93 days in filing the appeal and that it ought to have been condoned.

3. In that view of the matter, the impugned order dated 31st Mach, 2006 is hereby set aside. The delay is stated to have been condoned. The Appeal ESM 364 of 2005 will now be listed before the CESTAT, Kolkata Bench on 9th May, 2022 for being proceeded with on merits.

4. The writ petition is disposed of in the above terms.

5. An urgent certified copy of this order be issued as per rules.

S.K. Jena/P.A.



(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge