ORDER O – 327

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

CEXA/15/2017
IA NO: GA/1/2017(Old No:GA/1856/2017),
GA/2/2017(Old No:GA/1857/2017)
GOPAL KUMAR AGARWAL
VS
COMMISSIONER OF CENTRAL EXCISE & S.T., DHANBAD
HE. SCHOOL ROA

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
AND
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 4th April 2024.

1. Case called out. None appears for the appellant to press the appeal. On earlier occasion, i.e. on 08.02.2024 also, none had appeared for the appellant to press the appeal.

2. The appeal has been filed beyond limitation by 118 days.

3. We have perused the impugned order dated 09.08.2016 in Excise Appeal No.76162 of 2016 passed by the Customs, Excise and Service Tax Appellate Tribunal, East Regional Bench, Kolkata and we find that the appeal was dismissed due to non-compliance of condition of pre-deposit under Section 35F of the Central Excise Act, 1944. Perusal of the impugned order shows that no substantial question of law is involved.

4. In view of the aforesaid, after condoning the delay of 118 days, the appeal is dismissed on the ground that no substantial question of law is involved. All pending applications stand disposed of.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

S. Kumar