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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **SERTA 4/2024 & CM APPL. 8108/2024 (Stay)**

PRINCIPAL COMMISSIONER CGSTAppellant

Through: Mr. Aditya Singla, SSC along
with Mr. Rtiwik Saha and Mr.
Raghav Bakshi, Advs.

versus

MS IDP EDUCATION INDIA PVT LTDRespondent

Through: Mr. Tarun Gulati, Sr. Adv. with
Mr. Arghadeep Roy & Mr.
Devansh Garg, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

% **19.07.2024**

CM APPL. 8109/2024 (626 Days Delay)

1. The instant application has been moved seeking condonation of delay caused in preferment of the instant appeal and which is directed against the order dated 28 October 2021 passed by the Customs, Excise and Service Tax Appellate Tribunal ['CESTAT'].
2. Undisputedly, the appeal was presented before this Court for the first time on 07 February 2024. As we go through the explanation which is proffered, we find that apart from internal correspondences which are alluded to, there is no explanation which may warrant consideration for the purposes of considering condoning the delay of more than 600 days.
3. Consequently, the application shall stand dismissed.



SERTA 4/2024 & CM APPL. 8108/2024 (Stay)

4. As a consequence of the above, the appeal, along with pending application, shall stand consigned to the record.

YASHWANT VARMA, J

RAVINDER DUDEJA, J

JULY 19, 2024/RW