06.08.2025
Item No.06
Ct. No.01
RP/SM

MAT 539 of 2025
+
IA No.CAN 3 of 2025
M/S BEST US AND P CONSULTANTS PVT. LTD.
VS
UNION OF INDIA & ORS.

Mr. A.K. Upadhyay
Ms. Mahasmriti Ghosh
....For the Applicant
Mr. Aryak Dutt
...For Union of India
Mr. Bhaskar Prosad Banerjee
Mr. Kaustav Kanti Maity
...For CGST & Central Excise

In Re : CAN 3 of 2025

1. Affidavit-of-service filed in Court today be kept on record.

2. This application has been filed by the applicant praying for extending the time period granted in the judgment and order dated 22.04.2025 passed in MAT 539 of 2025 for a further period of 30 days to file a statutory appeal under Section 85 of Finance Act, 1994.

3. The appeal and the connected applications were disposed of on 22.04.2025 by granting liberty to the applicant to file an appeal before the first appellate authority within the period of 60 days from the date

of receipt of the server copy of the order. Further direction was issued to the appellate authority to entertain the appeal without reference to limitation subject to compliance of the pre-deposit condition and the appellate authority was directed to afford an opportunity of hearing to the appellant/applicant and dispose of the appeal on merits and in accordance with law.

4. In this application it has been stated that on account of inadvertence and bonafide miscommunication between the Advocate-on-Record and the client, the appeal could not be filed within the stipulated period of 60 days and the applicant is now ready and willing to file the appeal before the first appellate authority and prays for further 30 days time to file the appeal.

5. We have heard the learned standing counsel for the respondent on the above submission. Considering the peculiar facts and circumstances of the case the time limit stipulated in the judgment and order dated 22.04.2025 passed in MAT 539 of 2025 is extended by a further period of 30 days from the date to enable the applicant to file the statutory appeal under Section 85 of Finance Act, 1994. If such appeal is filed, the appeal shall be entertained without reference to limitation subject to compliance of pre-

deposit condition and the appellate authority shall afford an opportunity of hearing to the appellant or their authorized representative and dispose of the appeal on merit and in accordance with law.

6. In view of the above, the application stands disposed of.

[T.S. SIVAGNANAM]
CHIEF JUSTICE

[CHAITALI CHATTERJEE (DAS), J.]