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(2003) 89 ECC 753

Andhra Pradesh High Court

Case No: Writ Petition No"s. 23204, 23581 and 23687 of 1998

Shanti Alloys Pvt. Ltd. APPELLANT

Vs

Commissioner of C. Ex. RESPONDENT

Date of Decision: Dec. 20, 1998

Acts Referred:

- Central Excises and Salt Act, 1944 - Section 35(1)

Citation: (2003) 89 ECC 753

Hon'ble Judges: P. Venkatarama Reddi, Acting C.J.; Bilal Nazki, J

Bench: Division Bench

Advocate: Duba V. Nagarjuna Babu, for the Appellant; B. Adinarayana Rao, S.C. for Central Govt., for the Respondent

Final Decision: Dismissed

Judgement

@JUDGMENTTAG-ORDER

P. Venkatarama Reddi, Actg. C.J.

1. We cannot say that the Tribunal has committed any illegality in dismissing the appeal filed against the order of the appellate authority refusing to condone the delay and to entertain the appeal. In view of the specific provision contained in the proviso to Section 35(1) of the Central Excise Act, the condonation of delay beyond the period of 90 days does not arise. The ratio of the decision in G. Satyanarayana Reddy v. State of A.P. sought to be relied upon by the appellant"s counsel has no application as the provision with which the Division Bench was concerned in the said case was materially different and there was no embargo against entertainment of appeal after a particular time-limit. In this view of the matter, we dismiss the writ petitions at the admission stage subject to the direction that the disputed duty shall not be collected for a period of six weeks.