

ITEM NO.6

Court 6 (Video Conferencing)

SECTION XVII-A

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

CIVIL APPEAL Diary No(s) .28900/2020

(Arising out of impugned final judgment and order dated 13-05-2019 in STA No. 11657/2013 passed by the Customs Excise Service Tax Appellate Tribunal, West Zonal Bench at Ahmedabad)

C.C.E. AND S.T., SURAT I

Petitioner(s)

VERSUS

BILFINDER NEO STRUCTO CONTRUCTION LTD.

Respondent(s)

(WITH IA No.7353/2021-CONDONATION OF DELAY IN FILING and IA No.7355/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.7354/2021-EX-PARTE STAY)

Date : 10-02-2021 This petition was called on for hearing today.

CORAM :

HON'BLE DR. JUSTICE D.Y. CHANDRACHUD  
HON'BLE MR. JUSTICE M.R. SHAH

For Petitioner(s)

Mr. S.A. Haseeb, Adv.  
Mr. Shyam Gopal, Adv.  
Mr. B.V. Balramdas, Adv.  
Mr. B. Krishna Prasad, AOR

For Respondent(s)

Ms. Charanya Lakshmikumaran, AOR  
Mr. Aditya Bhattacharya, Adv.  
Ms. Apeksha Mehta, Adv.  
Ms. Mounica Kasturi, Adv.

UPON hearing the counsel the Court made the following  
ORDER

- 1 There is a delay of 536 days in filing the appeal against the order of the Customs Excise and Service Tax Appellate Tribunal. Repeatedly, it has come to the notice of this Court that appeals in revenue matters involving indirect taxation are being filed with a gross delay.

- 2 In the present case, the submission which has been urged before the Court by Mr S A Haseeb, learned counsel, is that there was some mis-apprehension on the part of the Commissionerate as a result of which the appeal was filed before the Gujarat High Court and after the appeal was dismissed, this Court was moved.
- 3 The legal position that the appeal would lie before this Court cannot be a matter of doubt. Certainly it would not be open to the Department to contend that they were unaware of the legal position. Such appeals are being filed with a gross delay. In the event this Court does not allow the application for condonation of delay, the officers may seek to justify their inaction by contending that they had moved this Court with an application for condonation of delay which was not entertained. The Union government, in the Department of Revenue must find an answer to this state of affairs by ensuring that matters which are required to be litigated are litigated with all necessary dispatch and matters not worthy of being pursued are set to rest.
- 4 We, therefore, are of the view that it would be appropriate to request Mr Tushar Mehta, learned Solicitor General of India to appear to assist the Court and apprise it of the steps which would be taken by the Union government.
- 5 List the appeal on 15 February 2021.

**(SANJAY KUMAR-I)**  
**AR-CUM-PS**

**(SAROJ KUMARI GAUR)**  
**COURT MASTER**