

Jain Spinners Ltd.

Vs

Collector of Central Excise

(CJI J. S. Verma, B. N. Kirpal JJ)

05.12.1997

JUDGMENT

VERMA, CJI.

1 In the present case the fact that certified copy of the order dated 13.4.92 passed by the Assistant Collector was applied by the appellant on 9.5.92 and was obtained on 14.10.93 after the appeal had been filed on 18.2.93, is of no consequence As mentioned in the Tribunal's order it was not in dispute that the order dated 13.4.92 was served upon the appellants herein on 20.4.92 by delivery of the same to the counsel for the appellants in the High Court That being so the appellants cannot claim the benefit of the exclusion of the time taken for obtaining a certified copy thereafter The appeal filed to the Collector by the appellant was, therefore, rightly dismissed as time barred on 19.10.95. The appeal is accordingly, dismissed.