

**SUPREME COURT OF INDIA**

Commissioner of Customs

Vs.

Candid Enterprises

C.A.No.2767 of 1998

(S. P. Bharucha, N. Santosh Hedge and Y. K. Sabharwal JJ.)

13.03.2001

**ORDER**

The Text below is only a summarized version of the order pronounced

Tribunal dismissed appeal as it declined to condone delay on part of revenue in filing appeal. Section 17 of Limitation Act says that fraud nullifies everything. If Tribunal was satisfied that there might be some fraud there was every reason by it to condone delay and hear appeal. Order of Tribunal set aside.