

SUPREME COURT OF INDIA

Chaudharana Steels (P) Ltd.

Vs.

Commissioner of Cent.Excise, Allahabad

C.A.No.5389 of 2007

(Dr. Arijit Pasayat J.)

08.05.2009

JUDGEMENT

Dr. Arijit Pasayat, J.

1. In this appeal the only question that arises for consideration is whether there is power for condonation of delay in filing an appeal under Section 35- G of the *Central Excise Act, 1944* (in short the `Act'). By judgment delivered in *Commissioner of Customs, Central Excise, Noida v. Punjab Fibres Ltd., Noida*¹ it was held that the High Court has no power to condone delay in seeking reference under Section 35-H of the Act.

Doubting correctness of the view reference was made to larger Bench. By judgment dated 27.3.2009 a three-judge Bench in *Commissioner of Customs & Central Excise v. M/s. Hongo India (P) Ltd. & Anr.*² concurred with the view taken by the two-judge Bench in Punjab Fibres case (supra). The decision has full application to the present case also.

2. That being so this appeal deserves to be dismissed which we direct.

No costs.

¹(2008 (3) SCC 73)

²2009 (4) SCALE 374