

ITEM NO.3 Court 8 (Video Conferencing) SECTION XVII-A

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

CIVIL APPEAL Diary No(s). 14338/2020

(Arising out of impugned final judgment and order dated 20-05-2019 in EA No. 54416/2015 passed by the Custom Excise Service Tax Appellate Tribunal)

PR. COMMISSIONER CENTRAL EXCISE DELHI I Petitioner(s)

VERSUS

DESIGN DIALOGUES INDIA PVT. LTD. Respondent(s)

(IA No.99583/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.99582/2020-STAY APPLICATION and IA No.99581/2020-CONDONATION OF DELAY IN FILING APPEAL)

WITH

Diary No(s). 13084/2020 (XVII-A)

(IA No.83444/2020-CONDONATION OF DELAY IN FILING and IA No.83446/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.83445/2020-EX-PARTE STAY)

Diary No(s). 15831/2020 (XVII-A)

(IA No.83755/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.83756/2020-STAY APPLICATION and IA No.83751/2020-CONDONATION OF DELAY IN FILING APPEAL)

Date : 29-06-2021 These petitions were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE SANJAY KISHAN KAUL
HON'BLE MR. JUSTICE KRISHNA MURARI

For Petitioner(s) Mr. N. Venkataraman, Ld. ASG
Mr. S.K. Singhania, Adv.
Mr. V.V.V. Patabhai Ram, Adv.
Mr. Akshay Amritanshu, Adv.
Mr. M.K. Maroria, AOR

For Respondent(s)

UPON hearing the counsel the Court made the following
O R D E R

The impugned order was passed by the CESTAT on 20-05-2019 and the proposal is stated to have been sent by the applicant to the Ministry of Finance on 06-01-2020, after six months.

The plea raised by the learned counsel for the petitioner is that similar matters are pending in Civil Appeal No. 6550/2015 and other connected matters.

Merely because similar matters are pending is not a ground to grant leave and take the matter when the authorities have been negligent in filing the appeal. We have repeatedly emphasized that unless the case is brought within the parameters of *Chief Post Master General & Ors. v. Living Media India Ltd. & Anr.* - (2012) 3 SCC 563, we would not be inclined to condone the delay and have in fact dismissed the special leave petitions with cost categorizing them as "certificate cases" only brought before the Court to complete a formality and save the skin of the officers concerned.

The learned counsel for the petitioner submits that more than Rs. 5 Crores is at stake. If that be, the authorities should recover it from the officer concerned.

Before we proceed with the application further, we would like to know the steps which have been taken by the appellant against the officers concerned!

If it has not been done, then an inquiry must be held, responsibility fixed and the action taken against the officers be placed before us.

The learned Additional Solicitor General requests for three months' time to complete the process.

We may only note that it has taken a year's delay apart from the 90 days period to file the special leave petition and now three months further are required to complete action against the officers concerned. So much for the anxiety about the revenue!

List on 03-09-2021.

(MANISH ISSRANI)
COURT MASTER(SH)

(POONAM VAID)
COURT MASTER (NSH)