

**HIGH COURT OF CHHATTISGARH AT BILASPUR****TAXC No. 231 of 2024**

M/S ACC LIMITED **versus** PRINCIPAL COMMISSIONER, CENTRAL TAX AND
CENTRAL EXCISE, RAIPUR

Order Sheet

07/07/2025	<p>Mr. M.P. Devnath, Adv through V.C. with Mr. Raja Sharma, Counsel for the applicant.</p> <p>Mr. Maneesh Sharma, Counsel for the respondent.</p> <p>Heard on IA No.2/2024 - Application for condonation of delay.</p> <p>Considering the submission of learned counsel for the parties, we are inclined to condone the delay of 420 days in filing the appeal, subject to payment of cost of Rs.10,000/- (Rupees Ten Thousand) before the High Court Legal Aid Services Committee and file proof thereof before this Court within 15 days from today. It is made clear that failure to deposit amount of cost by the</p>
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	<p>appellant within the above stipulated time shall lead to automatic dissolution of this order.</p> <p>Accordingly, the aforesaid application is allowed.</p> <p>List the matter in the week after next for hearing on admission.</p> <p style="text-align: center;">Sd/-</p> <p style="text-align: center;">(Sanjay K. Agrawal) Judge</p> <p style="text-align: center;">Sd/-</p> <p style="text-align: center;">(Deepak Kumar Tiwari) Judge</p>
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Ajay