HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Central/excise Appeal No. 27/2025

M/s National Engineering Industries Ltd., Having Its Registered Office At Khatipura Road, Jaipur - 302006, Through Its Authorised Signatory Mr. Narendra Singh Vishta, S/o Mr. Devi Singh Vishta Aged About 40 Years, R/o 159, Nara-Yan Puri, Kawar Road, Jaipur, Rajasthan-302012

----Appellant

Versus

The Commissioner, Central Goods And Services Tax Commissionerate, Ncrb, Statue Cirlce, C-Scheme, Jaipur - 302005.

----Respondent

For Appellant(s)	:	Mr. Ravi Gupta Mr. Vagish Kumar Singh with Ms. Sakshi Agrawal , Mr. Anupam Bhargava Mr. C.S. Sinha Mr. Kapil Sharma with Mr. Chandra Momnani
For Respondent(s)	:	Mr. Vedant Agrawal with Mr. Rajat Sharma

HON'BLE MR. JUSTICE INDERJEET SINGH
HON'BLE MR. JUSTICE ASHOK KUMAR JAIN

Judgment

22/04/2026

1. Instant D.B. Central/Excise Appeal is preferred by appellant aggrieved from order dated 19.02.2025 in Defect Diary Excise Restoration of Appeal Application No. 51981/2024 in defect diary Appeal No. 51769/2019 titled as 'M/s National Engineering Industries Limited Vs. The Commissioner Central Goods and Services Tax Commissionerate, Jaipur' passed by the Customs,

Excise and Service Tax Appellate Tribunal, New Delhi (Principal Bench No.1).

2. The brief facts of the case are that the appellant has filed an appeal (Defect) Diary No. 51769/2019 before the Customs, Excise and Service Tax Appellate Tribunal, New Delhi (hereinafter referred as the "Tribunal") which was dismissed on 07.11.2019 with following order:-

> *"1. The Appeal was filed in the Registry on 25 July, 2019. As there were certain defects including the defect relating to noncompliance of the mandatory requirement of pre-deposit, a communication dated 29 July, 2019 was sent to the Appellant and the learned Chartered Accountant by registered post with acknowledgement due requiring them to remove the defects. The track consignment report of the Postal Department indicates that the envelop was served upon the Appellant as also the learned Chartered Accountant on 02 August, 2019.*
>
> *2. When the matter was taken up by the Tribunal on 16 September, 2019, the following orders were passed :*
>
> *"The Appellant was informed by a communication dated 29 July, 2019 sent by the Registry of the Tribunal that the Appellant should submit evidence of mandatory pre-deposit. The Appellant was also informed that the matter would be listed before the Tribunal on 26 August, 2019. This communication was sent by Speed Post and the track consignment report indicates that it was served upon the Appellant on 02 August, 2019. The matter could not be taken up by the Tribunal on 26 August, 2019 and was directed to be listed on 16 September, 2019.*
>
> *2. Today neither the Appellant nor its counsel/Authorised Representative has appeared nor there is anything on record to indicate that the defect pointed by the Registry has been removed. In the interest of justice, we adjourn the matter to 07 November, 2019.*
>
> *3. Today, when the matter has been called out neither the learned Chartered Accountant for the Appellant has appeared nor there is anything on the record to indicate that defects have been removed.*
>
> *4. It, therefore, transpires that the Appellant is no longer interested in pursuing the appeal. The appeal is, accordingly, dismissed."*

3. Aggrieved applicant has filed an application on 05.08.2024 with the prayer that the appeal (defect) Diary No. 51769/2019 be restored to its original number. The Tribunal has dismissed the application on 19.04.2025; hence, this appeal.

4. The order dated 19.02.2025 clearly indicate that, after dismissal of the appeal on 07.11.2019, the restoration application was filed on 05.08.2024. The Tribunal has examined the application for restoration and, considering that no reason has been assigned as to why the Chartered Accountant engaged by the appellant did not appear before the Tribunal on 16.09.2019 or 07.11.2019, and that the communication sent by the Registry of the Tribunal was also not denied by the appellant, the appeal, which was dismissed on 07.11.2019, was in defect due to non-deposit of the statutory pre-deposit as required under the law; and dismissed restoration application.

5. The impugned order of the Tribunal indicate that all the grounds were examined in detail and that there was no sufficient ground for moving the application for restoration after a delay of around five years. The impugned order was passed on 30.11.2017, whereby proceedings initiated against the appellant were dropped by the Assistant Commissioner, CGST. Thereafter, the Department has filed an appeal, which was allowed on 26.03.2019, and the order was served upon the appellant on 29.03.2019.

6. Aggrieved appellant has filed an appeal before the Tribunal, but due to non-deposit of the statutory pre-deposit requirement, despite communication to the appellant, the appeal was dismissed. The restoration application has been filed after a delay

of five years, and such delay is too much. The appellant was required to explain "sufficient cause" for entertaining the application after such delay.

7. The reasons given are very simple and not specific and no specific material has been placed on record to support any of the reasons. Normally, courts, while allowing applications for condonation of delay, consider the bona fide intent of the party, reasonable diligence, promptness, proportionality, and whether the explanation is supported by documents. The duty lies upon the appellant to explain reasons and support same with documents.

8. Here, in this case, the Tribunal has recorded each and every contention of the appellant and found that the reasons were not substantiated by any material on record. We are in full agreement with the view taken by the Tribunal and there is no perversity in the order passed by the Tribunal. The grounds as narrated by the appellant do not give rise to any sufficient cause or substantial question of law, hence, the appeal is liable to be dismissed.

9. Accordingly, D.B. Central/excise Appeal No. 27/2025 is hereby dismissed with pending application(s), if any.

(ASHOK KUMAR JAIN),J (INDERJEET SINGH),J

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