REPORTABLE

N THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 5389 OF 2007

M/s. Chaudharana Steels (P) Ltd. ...Appellant

Versus

The Commissioner of Central Excise,
Allahabad ...Respondent

J U D G M E N T

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 (2008 (3) SCC 73) 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. 2009 (4) SCALE 374 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.

…………………………………….J.
(Dr. ARIJIT PASAYAT)

…………………………………….J.
(ASOK KUMAR GANGULY)

New Delhi,
May 08, 2009