

**M/S UNIQUE AGRO PRODUCTS VS. COMMISSIONER**

**MA NO. 579-581/COND./22**

**IN APPEAL NO. 425-427/ATVAT/22**

22/09/2022

1. This common order is to dispose of three MA Nos. 579/22, 580/22 and 581/22 with prayer for condonation of delay in filing of three Appeal Nos. 425/22, 426/22 and 427/22.
2. Even if it assumed, as submitted by the applicant in the application that the copy of the impugned orders were collected by the CA of the dealer-applicant on 15/09/2021 from the office of SOHA, present appeals were required to be filed within two months, but these came to be filed on 25/08/2022.
3. As regards submission on behalf of the applicant that inadvertently the application was presented before Learned Special OHA on 11/11/2021, in view of the affidavit submitted by Learned CA in this regard and the application submitted before Learned SOHA on 20/09/2022 for withdrawal of the said three appeals pending there, I find this sufficient cause for condonation of delay in filing of the appeals, but keeping in view the period that has elapsed, the applicant in having pursued the appeals before Learned SOHA and not having taken steps for their withdrawal at the earliest, the applicant is

22/9



burdened <sup>with</sup> to cost of Rs. 500/- per appeal. All these three applications are disposed of accordingly.

4. Copy of this common order be also placed in the connected files of Appeal Nos. 426-427/22.
5. Copy of the order be supplied to both the parties as per rules. One copy be sent to the concerned authority. Another copy be displayed on the concerned website.

Announced in open Court.

Date: 22/09/2022

*Narinder Kumar*  
22/9/2022  
(Narinder Kumar)  
Member (J)

