

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO.3

Excise Appeal No.11290 of 2018

(Arising out of OIA-VAD-EXCUS-002-APP-761-2017-18 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-I)

M/s. Heubach Color Pvt Ltd

Plot No. 9002-9010, Phase-Vi, Gidc, Ankleshwar,
Bharuch, Gujarat

.....Appellant

VERSUS

C.C.E. & S.T.-Vadodara-ii.

1st Floor... Room No.101,
New Central Excise Building,
Vadodara, Gujarat-390023

.....Respondent

APPEARANCE:

Sh. Anand Nainawati, Advocate for the Appellant
Sh. G. Jha, Authorized representative for the Respondent

CORAM: HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR

Final Order No. A/ 11136 /2019

DATE OF HEARING: 12.07.2019
DATE OF DECISION: 12.07.2019

RAMESH NAIR

This appeal is directed against the order of the Commissioner (Appeals) who dismissed the appeal for delay of two days in filing the appeal.

2. Sh. G. Jha Ld. Superintendent (AR) appearing on behalf of the Revenue reiterates the findings of the impugned order.

3. Heard both the sides and perused the records. The Commissioner (Appeals) dismissed the appeal only for delay of two days in filing the appeal. The two days was well within the condonable time period, therefore, the Commissioner (Appeals) should have condoned the delay. Accordingly, the impugned order is set aside and matter remanded to Commissioner (Appeals) to decide the matter fresh on merit without going into the issue of delay.

(Dictated & Pronounced in the open court)

**(RAMESH NAIR)
MEMBER (JUDICIAL)**