

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT AHMEDABAD**

REGIONAL BENCH – COURT NO. 03

Excise Appeal No. 12754 of 2018

[Arising out of OIA-BHV-EXCUS-000-APP-262-263-2018-19 passed by Commr. (Appeals), Rajkot]

M/s Vallabh Iron & Steel Industries

.....Appellant

301, Shoppers Point, Parimal Chowk,
Waghwadi Road, Bhavnagar, Gujarat.

VERSUS

C.C.E. & S.T. Bhavnagar

.....Respondent

Narayan Upadhyay Marg, Beside
Gandhi Clinic, Near Parimal Chowk,
Bhavnagar, Gujarat-364001

WITH

Excise Appeal No. 12755 of 2018

[Arising out of OIA-BHV-EXCUS-000-APP-262-263-2018-19 passed by Commr. (Appeals), Rajkot]

M/s Viralbhai V Ved

.....Appellant

301, Shoppers Point, Parimal Chowk,
Waghwadi Road, Bhavnagar, Gujarat.

VERSUS

C.C.E. & S.T. Bhavnagar

.....Respondent

Narayan Upadhyay Marg, Beside
Gandhi Clinic, Near Parimal Chowk,
Bhavnagar, Gujarat-364001

APPEARANCE:

None appeared for Appellant
Sh. S. N. Gohil, Superintendent (A.R.) for Respondent

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

FINAL ORDER NO. A/ 11421-11422 /2019

DATE OF HEARING: 22.07.2019
DATE OF DECISION: 22.07.2019

PER: RAMESH NAIR

This appeal is directed against Order-In-Appeal dated 07.09.2018 passed by Ld. Commissioner (appeals). Ld. Commissioner (Appeals) dismissed the appeal on the ground of time bar as the appeal before the Ld. Commissioner (appeals) was filed after 90 days including condonable period of 30 days.

2. I observed from the order that there is no dispute about date of issue of order i.e. 31.01.2018, date of received of the order i.e. 08.02.2018 and date of filing the appeal i.e. 21.05.2018, as declared by the appellant in the appeal filed before Ld. Commissioner (Appeals). With this fact, it is clear that the appeals were filed after 90 days. The Ld. Commissioner (appeals) has no power to condone the delay beyond 30 days after normal period of 60 days. Ld. Commissioner (Appeals) has rightly dismissed the appeal on time bar. Accordingly, the impugned order is sustained. Appeals are dismissed.

(Dictated and pronounced in the open court)

(Ramesh Nair)
Member (Judicial)

Seema