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

REGIONAL BENCH- COURT NO. 3

Excise Appeal No. 11316 of 2015

[Arising out of OIA-VAD-EXCUS-002-APP-171-2015-16 passed by Commissioner of Central Excise, Customs and Service Tax-VADODARA-II]

M/s. R R Kable Limited **......Appellant**
Survey No. 201, 201/1, 202/2 & 327/3,
Khanda Road, Waghodia,
Vadodara-Gujarat

VERSUS

C.C.E. & S.T.-Vadodara-ii **......Respondent**
1st Floor... Room No.101,
New Central Excise Building,
Vadodara, Gujarat-390023

APPEARANCE:

Sh. Dhaval Shah, Advocate for the Appellant
Sh. G. Jha, Authorised Representative for the Respondent

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

Final Order No. A/ 11541 /2019

DATE OF HEARING:09.08.2019
DATE OF DECISION: 09.08.2019

RAMESH NAIR

Sh. Dhaval Shah, Ld. Counsel appearing on behalf of the appellant submits that the appeal was dismissed on the ground of limitation by the Commissioner. He submits that the appellant was under impression that as per Section 85(3) the period for filing the appeal before the Commissioner (Appeals) is three month. Under that impression they filed the appeal within three months, therefore, there was a delay of 27 days. The Ld Commissioner (appeals) has not considered the reason for the delay and decided the appeal without going into the merit of the case, only on limitation. Sh. G. Jha Ld. Superintendent (AR) appearing on behalf of the Revenue reiterates the findings of the impugned order.

2. Heard both sides, considered the submission made and perused the records. I find that the appellant has given a bonafide reason, therefore, the Commissioner (Appeal) should have condone the delay. I am of the view that the appellant is entitled for condonation of delay.

Accordingly the impugned order is set aside and appeal is allowed by way of remand to Commissioner (Appeal) for passing a fresh order without going into the aspect of limitation.

(Dictated & Pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

Neha