

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

REGIONAL BENCH - COURT NO. 3

EXCISE Appeal No. 13309 of 2014-DB

[Arising out of Order-in-Original/Appeal No VAD-EXCUS-001-APP-141-14-15 dated 04.06.2014 passed by Commissioner of Central Excise, Customs and Service Tax-VADODARA-I]

Sicgil Industrial Gases Limited

Plot No. 03, Gidc, Ranoli, VADODARA
GUJARAT

.... Appellant

VERSUS

Commissioner of C.E. & ST, Vadodara-i

1st Floor, Central Excise Building,
Race Course Circle, Vadodara, Gujarat-390007

.... Respondent

APPEARANCE :

Shri S.J. Vyas, Advocate for the Appellant

Shri Anoop Kumar Mudvel, Superintendent (AR) for the Respondent

**CORAM: HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)
HON'BLE MR. C.L. MAHAR, MEMBER (TECHNICAL)**

DATE OF HEARING/ DECISION: 07.08.2023

FINAL ORDER NO. 11730/2023

RAMESH NAIR :

Shri S.J. Vyas, learned Counsel appearing on behalf of the appellant submits that the appeal was dismissed for the delay in filing of appeal. He submits that there is delay of only 20 days whereas the Commissioner (Appeals) has power to condone the delay upto 30 days. It is his submission that the delay has occurred on the part of the consultant. The appellant has given all the documents to the Consultant and due to his visit out-station, he could not file the appeal in time.

2. Shri Anoop Kumar Mudvel, learned Superintendent (AR) appearing on behalf of the Revenue reiterates the findings of the impugned order.

3. On careful consideration of the submissions made by both the sides and perusal of record, we find that the Commissioner has indeed power to condone the delay of 30 days. In this case, there is delay of 20 days and the reason stated by the appellant before the Commissioner (Appeals), in our view, is convincing and the delay is on the part of the consultant for which the appellant should not be made to suffer. The appeal should be decided on merits. Accordingly, we set-aside the impugned order and remand the matter to Commissioner (Appeals) for passing a fresh order on merits.

(Dictated and pronounced in the open court)

(Ramesh Nair)
Member (Judicial)

(C L Mahar)
Member (Technical)

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