

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,**

**West Zonal Bench, Ahmedabad**

Application no. ST/EH/10922/2018  
Appeal No. ST/12772/2018-DB

(Arising out of OIA No. Notification Order-V2-MISC-APPEALS-RAJ-2017-18 dated 27/07/2018 passed by Commissioner of Central Excise, Customs and Service Tax-RAJKOT)

**Rajlaxmi Construction** - **Appellant**

Vs.

**C.C.E. & S.T., - Rajkot** - **Respondent**

**Represented by:**

For the appellant : Shri P.D. Rachchh (Advocate)  
For the respondent : Shri S.N. Gohil, Supdt.(AR)

**CORAM:**

**Hon'ble Mr. Ramesh Nair, Member (Judicial)**  
**Hon'ble Mr. Raju, Member (Technical)**

Date of Hearing/Decision: 20.12.2018

ORDER NO. **A/12964/2018**

*Per: Ramesh Nair*

The application is listed early hearing. On going through the record, it is observed that the Ld. Commr.(A) without passing any order, returned the appeal filed by the appellant on the ground that the appeal was filed beyond 90 days.

2. We heard both the sides. We find that the Ld. Commr. (A) should have passed a speaking order. He was not supposed to return the appeal to the appellant. Accordingly, we remand the matter to the Commr. (A) for passing a speaking order. The early hearing application also stands disposed.

*(Dictated and pronounced in the open Court)*

**(Raju)**  
Member (Technical)

**(Ramesh Nair)**  
Member (Judicial)

DS