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

REGIONAL BENCH- COURT NO. 3

Excise Appeal No. 10089 of 2024-DB
(Arising out of BHV-EXCUS-000-APP-302-2023 Dated-19.09.2023 passed by Commissioner (Appeals) -Rajkot)

RADEEPSINGH MAHASVIRSINGH YADAV ....Appellant
"Shivam", Jagnath Society, Dabhor Road
Ganganagar, Veraval-362 266

VERSUS

C.C.E. & S.T., CGST & ....Respondent
Central Excise – Bhavnagar
Plot No. 67-76/B-1, Siddhi Sadan Narayan
Upadhyay Marg, Bhavnagar – 364 002

APPEARANCE:
Shri Jagdish H Trivedi, Chartered Accountant appeared for the Appellant
Shri A.K. Samota, Superintendent (Authorized Representative) appeared for the Respondent

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

FINAL ORDER NO. 11080 /2024

DATE OF HEARING:15.05.2024
DATE OF DECISION:15.05.2024

RAMESH NAIR

With the consent of both the sides appeal is also taken up for disposal. Since the Learned Commissioner has rejected the appeal only on the ground of time bar, i.e. appeal was filed beyond 60 days, but within 90 days. Since the appeal was filed within 90 days, the learned Commissioner (Appeals) ought to have taken a lenient view and allowed condonation of delay. Therefore, we are of the view that the delay in filing of appeal needs to be condoned and we do so. Accordingly, the appeal is allowed by way of remand to the Commissioner (Appeals) for deciding the matter on merit.

(Dictated and Pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)

Neha