

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

**Appeal No. E/12411/2018-SM**

[Arising out of OIA-VAD-EXCUS-002-APP-056-2018-19 dated 18.05.2018 passed by the  
Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-I]

M/s Piramal Glass Ltd

Appellant

Vs

C.C.E. & S.T.,- Vadodara-ii

Respondent

**Represented by:**

For Appellant: Shri J. Surti (Advocate)

For Respondent: Shri T.K. Sikdar (AR)

**CORAM:**

**HON'BLE SHRI RAMESH NAIR, MEMBER (JUDICIAL)**

Date of Hearing/Decision: 10.12.2018

**Final Order No. A/ 12970 /2018**

***Per: Ramesh Nair***

Ld. Commissioner (appeals) dismissed the appeal before him only on the ground of delay without going into the merit of the case.

2. Sh. J. Surti Ld. Counsel appearing on behalf of the appellant submits that sufficient cause of action was shown for condoning the delay before Commissioner (Appeals), therefore, the delay which was within condonable period of 30 days should have been condoned.

3. Sh. T.K. Sikdar Ld. Assistant Commissioner (AR) appearing on behalf of the Revenue reiterates the findings of the impugned order.

4. On careful consideration of the submissions made by both the sides and perusal of records, I find that since the appeal was filed within condonable period of 30 days and the reason stated for delay in my considered view is satisfactory, therefore, Ld. Commissioner (Appeals) should have allowed the condonation. Accordingly, I set aside the

impugned order and remand the matter to the Ld. Commissioner (appeals) for passing afresh order on merit without going into the issue of delay. Appeal is allowed by way of remand to the Commissioner (Appeals).

(Dictated & pronounced in the open court)

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

Seema