

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

REGIONAL BENCH- COURT NO. 1

CUSTOMS Appeal No. 12568 of 2013-DB

(Arising out of OIA-355-2013-CUS-COMMR-A-KDL Dated-08.05.2013 passed by Commissioner of Customs-Kandla)

WELSPUN INDIA LTD

VILLAGE : VARSHAMEDI,
TALUKA : ANJAR,
KUTCH-GUJARAT

.....Appellant

VERSUS

C.C., KANDLA

CUSTOM HOUSE,
NEAR BALAJI TEMPLE, KANDLA, GUJARAT

.....Respondent

APPEARANCE:

Shri S. Suriyanarayanan, Advocate appeared for the Appellant

Smt. Bina D. Jani, Superintendent (Authorized Representative) for the Respondent

**CORAM: HON'BLE MR. RAJU, MEMBER (TECHNICAL)
HON'BLE MR. SOMESH ARORA (JUDICIAL)**

Final Order No. A/ 10452 /2023

DATE OF HEARING:14.03.2023
DATE OF DECISION:14.03.2023

RAJU

This appeal has been filed by M/s Welspun India Limited against order of Commissioner (Appeals) dismissing their appeal on the ground of limitation. The Commissioner (Appeals) has not condoned the delay of 6 days in filing appeal before Commissioner (Appeals) on the ground that no application was filed before him. It is noticed in the appeal filed by the appellant that the reason given is that the employee who was supposed to travel to Ahmadabad to submit the appeal in time could not do so and had to send it through registered post AD. Hence, there was delay. It seems the appeal was sent on the last day i.e. 18.04.2012 by registered post AD. We find that the appellant has been able to show reasonable cause for condonation of delay, the delay in filing appeal before the Commissioner (Appeals) is condoned. Since the Commissioner (Appeals) has not dealt with the merits of the case, the matter is remanded to the Commissioner (Appeals) for passing order on merits.

(Dictated and Pronounced in the open court)

**(RAJU)
MEMBER (TECHNICAL)**

**(SOMESH ARORA)
MEMBER (JUDICIAL)**