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

REGIONAL BENCH- COURT NO.1

Excise Appeal No. 12477 of 2018

(Arising out of CCESA-SRT-APPEAL-PS-601-602-2017-18 dated 05.02.2018 passed by Commissioner CGST & Central Excise (Appeals), Surat)

Newtech Machines **...Appellant**
Plot No. 500/1, Gidc, Gundlav,
Valsad, Gujarat-396035

VERSUS

CGST & Central Excise, Surat **...Respondent**
CGST & Central Excise Commissionerate Surat,
Central Excise Building, Chowk Bazar, Surat,
Gujarat-395001

APPEARANCE:
Ms. Deepali Kamble, Advocate appeared for the Appellant
Shri M.P. Solanki, Superintendent (AR) appeared for the Respondent

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

FINAL ORDER NO. 10863 /2025

DATE OF HEARING: 30.10.2025
DATE OF DECISION:30.10.2025

SOMESH ARORA

In this case, the appeal was filed within condonable period of 30 days by the party but the learned Commissioner (Appeals) did not exercise use of his condonation power of upto 30 days because he found that the reason given by the party that he was running from pillar to post to seek sufficient legal counsel was not sufficient for him to get convinced. This court finds that time and again even upto the Hon'ble Supreme Court, it has been emphasized the right to seek legal remedy of the party cannot be ignored in a whimsical manner. Even if Commissioner (Appeals) was not convinced to exercise his discretion still the right to seek legal remedy is overwhelming for the party which should have been allowed by Commissioner (Appeals). This court is therefore, convinced that the matter needs proper consideration and remits the same. The commissioner, if required can condone may be by imposition of a reasonable cost and then can decide the matter on merits. Matter is accordingly, remanded. Appeal allowed by way of remand.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

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