

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

REGIONAL BENCH-COURT NO.1

Excise Appeal No. 10487 of 2019-DB

(Arising out of OIA-CCESA-AUDIT-SRT-VK-22-2018-19 dated 07/12/2018 passed by Commissioner (Appeals) GST & Central Excise, SURAT)

Um Cables Limited

Survey No. 1/1/3, Chinchpada
Silvassa, Dadra and Nagar Haveli

.....Appellant

VERSUS

**COMMISSIONER OF CGST &
CENTRAL EXCISE - Daman**

5th Floor, GST Bhawan,
RCP Compound, Vapi,
Valsad-396191, Gujarat

.....Respondent

APPEARANCE:

Shri Dinesh Agrawal, Chartered Accountant with Shri Shrinil Shah, Advocate for the Appellant

Shri Rajesh R Kurup, Superintendent (AR) for the Respondent

CORAM:

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

HON'BLE MEMBER (TECHNICAL), MR. SATENDRA VIKRAM SINGH

Final Order No. 10030/2026

DATE OF HEARING/ DECISION: 16.01.2026

SOMESH ARORA

1. In the instant case, when the appeal was filed before the Commissioner (Appeals) by the Department, the learned Counsel, inter alia, challenged the very filing of the appeal on the ground of limitation. It was contended that the order was passed on 17.12.2013 and, as per the dispatch register, the same was dispatched to the party as well as to the Department on 18.12.2013. The learned Counsel further submitted that an RTI application was filed, on the basis of which it was stated that the Commissioner received the order on 12.02.2014, whereas the party contended that, as per the dispatch register, the order was received by them on 18.12.2013. This plea was duly taken by the appellants before the Appellate Authority. However, the same has not been considered, as there is no whisper regarding the issue of limitation in the impugned order.

2. In view of the above, the matter is remanded to the Commissioner (Appeals) to consider the issue of limitation and the plea raised by the appellant and to pass a reasoned order thereon.
3. The appeal is allowed by way of remand.

(Dictated and pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)