CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH - COURT No. I

Service Tax Appeal No.70717 of 2019

(Arising out of Order-in-Appeal No.326-ST/APPL/LKO/2019 dated 17.06.2019 passed by Commissioner (Appeals) Customs, GST & Central Excise, Lucknow)

Shri Krishna Mohan Tiwari, **.....Appellant**
(Infront of District Hospital, Chedipurwa,
Gonda City Bus Station, Ajad Nagar, Gonda-271001)

VERSUS

Commissioner of CGST &
Central Excise, Lucknow **....Respondent**
(3/194, Vishal Khand, Gomti Nagar, Lucknow)

APPEARANCE:

Ms. Vanashri Dubey, Advocate for the Appellant
Shri A. K. Choudhary, Authorized Representative for the Respondent

CORAM: HON'BLE MR. P.K. CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

FINAL ORDER NO.- 70444/2024

DATE OF HEARING : 23 July, 2024
DATE OF DECISION : 23 July, 2024

P. K. CHOUDHARY:

We find that Order-in-Original dated 13.11.2018 was received by the Appellant on 24.12.2018 and accordingly they were required to file the appeal before the First Appellate Authority on or before 25.03.2019. However the appeal was filed only on 12.04.2019 i.e. beyond the condonable period of one month. Accordingly, learned Commissioner (Appeals) dismissed the appeal under Section 85(3A) of the Finance Act, 1994.

2. We observe that the facts and circumstances of the present case are covered by the judgement of the Hon'ble Supreme Court in the case of Singh Enterprises vs. Commissioner of C. Ex., Jamshedpur reported in 2008 (221) E.L.T. 163 (S.C.) and accordingly the appeal filed by the Appellant is dismissed.

(Dictated and pronounced in open court)

(P. K. CHOUDHARY)
MEMBER (JUDICIAL)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

LKS