

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD**

REGIONAL BENCH - COURT No. I

Service Tax Appeal No.70175 of 2018

(Arising out of Order-in-Appeal No.47/ST/Alld/2017 dated 24/08/2017 passed by Commissioner (Appeals) Central Excise & CGST, Allahabad)

M/s Mascot Construction,

.....Appellant

(GC-8 Hindalco Colony, Renukot, Sonebhdra)
VERSUS

Commissioner of Central Excise &

CGST, Allahabad

....Respondent

(38, MG Marg Civil Lines, Allahabad)

APPEARANCE:

Shri Om Prakash Shukla, Advocate for the Appellant

Shri A.K. Choudhary, Authorised Representative for the Respondent

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

FINAL ORDER NO.70563/2024

DATE OF HEARING : 04 September, 2024
DATE OF DECISION : 04 September, 2024

P.K. CHOUDHARY

This appeal has been filed by the Appellant assailing the impugned Order-in-Appeal No.47/ST/Alld/2017 dated 24/08/2017 passed by Commissioner (Appeals) Central Excise & CGST, Allahabad, wherein learned Commissioner (Appeals) has rejected the appeal before him on the ground of limitation.

2. We observe that the appellant had filed appeal before learned Commissioner (Appeals) on 30.04.2014 whereas the impugned Order-in-Original was passed on 20.07.2011, hence, the appeal was filed beyond the condonable period and Commissioner (Appeals) could not condone the delay and rejected the appeal before him.

3. We find that the present case is covered by the judgment of Hon'ble Supreme Court in the case of M/s Singh Enterprises [2008 (221) E.L.T. 163 (SC)].

4. Accordingly, the appeal filed by the Appellant is dismissed.

(Dictated and pronounced in open court)

(P.K. CHOUDHARY)
MEMBER (JUDICIAL)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

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