

FAX : 0532-2400149

REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38, MG Marg Civil Lines, Old Red Building, Allahabad-211001
Regional Branch, Allahabad

Dated: 27/03/2019

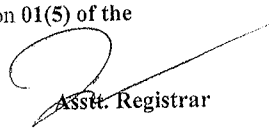
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/70645/2019-CU[DB] dated 05/03/2019

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.


Asstt. Registrar

Application	Appeal	Name and Address of Appellant
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1	ST/70969/2018	Ideal Enterprises 249, Opposite Petrol Pump Waligali, Shivpuri, Orai JALAUN-285001
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	Name and Address of Respondent
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2	C.C.E. & S.T.-Kanpur 117/7, SARVODYA NAGAR, KANPUR-208005
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Copy To

3 Advocate(s) / Consultant(s):

SAURABH P SHARMA & CO
117/512 PANDU NAGAR
KANPUR-208005

4 Bar Association, CESTAT, Allahabad

5 Director Publications, Customs, Excise, I.P. Estate, Delhi-110003

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-110003

7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-600017

8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

9 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

10 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad-500016

11 The ICAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

12 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032

13 M/s TAXONGO Pvt Ltd B-XI/8183, VASANT KUNJ, NEW DELHI-110070

14 C.D.R. 15 Office Copy 16 Second Folder Copy 17 Guard File

gajendra


Asstt. Registrar

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I**

APPEAL No.ST/70969/2018-CU[DB]

(Arising out of Order-in-Appeal No.190-ST/APPL/KNP/ADG-NACIN/2017-18 dated 26/04/2018 passed by Additional Director General, National Academy of Customs, Indirect Taxes and Narcotics, Kanpur)

M/s Ideal Enterprises

Appellant

Vs.

Commissioner, CGST & Central Excise, Kanpur

Respondent

Appearance:

Shri Rishabh Mishra

Shri Pawan Kumar Singh, Superintendent (AR),

for Appellant
for Respondent

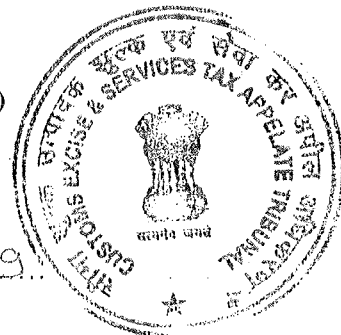
CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)

Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing/Decision: 05/03/2019

FINAL ORDER NO...70645/2019...



Per: Archana Wadhwa

After hearing both the sides, we find that Commissioner (Appeals) has dismissed the appeal after refusing to condone the delay of 28 days. The said condonation was sought by the appellant on the ground that he was suffering from chikungunya fever and as such could not attend to the company's affairs.

2. Commissioner (Appeals) has observed that no medical documents were placed on record and as such he is not in a position to condone the delay of 28 days.

3. Admittedly, Commissioner (Appeals), has jurisdiction and is empowered to condone the delay up to 30 days, beyond the normal period of limitation. The appellant sought condonation on the ground of chikungunya fever, which we all know was spread during the period. If Commissioner (Appeals) was of the view that medical papers are required, he should have called for the same instead of dismissing the appeal. As such, we do not find ourselves in agreement with the decision of Commissioner (Appeals) not to condone the delay of 28 days in filing the appeal before him.

4. As the Appellate Authority has not decided the appeal on merits, we set aside the impugned order and remand the matter to him for decision on merits, after condoning the delay.

(Pronounced in Court)

-Sd/-

(Anil G. Shakkarwar)
Member (Technical)

-Sd/-

(Archana Wadhwa)
Member (Judicial)

प्रमाणित प्रति / Certified True Copy

Nihal

24/04/19
सहायक पंजीकार / Asstt. Registrar
सीमा शुल्क, उत्पाद शुल्क एवं सेवा कर
अपील अधिकरण / (C.E.S.T.A.T.)
33, एम. जी. मार्ग, इलाहाबाद-211001
33, M. G. MARG, ALLAHABAD-211001

• Indicators

• Quality

• Quantity

• Cost