CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

E-Hearing

REGIONAL BENCH - COURT NO.I

Customs Miscellaneous Application No.70602 of 2024
(on behalf of Appellant)
in
Customs Appeal No.70058 of 2022

(Arising out of Order-in-Appeal No.NOI-CUSTM-000-APP-1137 & 1138-19-20 dated 29.11.2019 passed by Commissioner (Appeals) CGST, Noida)

M/s JNS Global, **.....Appellant**
(Khasra No.53/3/2,53/8, Village Praladhpur,
Bangur, Delhi)

VERSUS

Commissioner of Customs, Noida **....Respondent**
(Noida)

WITH

Customs Miscellaneous Application No.70603 of 2024
(on behalf of Appellant)
in
Customs Appeal No.70059 of 2022

(Arising out of Order-in-Appeal No.NOI-CUSTM-000-APP-1137 & 1138-19-20 dated 29.11.2019 passed by Commissioner (Appeals) CGST, Noida)

M/s JNS Global, **.....Appellant**
(Khasra No.53/3/2,53/8, Village Praladhpur,
Bangur, Delhi-110042)

VERSUS

Commissioner of Customs, Noida **....Respondent**
(Noida)

APPEARANCE:

Shri Saurabh Kapoor, Advocate & Shri Madhur Jain, Advocate for the Appellant
Shri Manish Raj, Authorized Representative for the Respondent

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

MISCELLANEOUS ORDER NOs.- 70322-70323/2024

FINAL ORDER NOs.- 70706-70707/2024

DATE OF HEARING : 07.11.2024
DATE OF DECISION : 07.11.2024

P.K. CHOUDHARY:

The present Miscellaneous Applications have been filed by the Appellant/Applicant for out of turn hearing of their appeals. Heard the learned Counsel appearing on behalf of the Appellant/Applicant and the prayer for out of turn hearing of their appeals is allowed. With the consent of both the sides, the appeals are taken up for hearing.

Sr. No.	Appeal No.	OIO & Date	Date of service of OIO	Date of filing of appeal before the First Appellate Authority
1.	C/70058/2022	OIO No.27/AC/CUS/ICD-Loni/2018 Dated 15.03.2018	28.03.2018	08.06.2018
2.	C/70059/2022	OIO No.30/AC/CUS/ICD-Loni/2018 Dated 21.03.2018	28.03.2018	08.06.2018

We find that in both the appeals, Order-in-Original were communicated to the Appellant on 28.03.2018. Accordingly, the Appellant was required to file the appeal by 28.05.2018 i.e. within the statutory period of filing of the appeals before the first Appellate Authority. We note that the Appellant filed the appeals before the first Appellate Authority on 08.06.2018 i.e. beyond the statutory period of filing of the appeals before the first Appellate Authority but within the condonable period. However, the learned Commissioner (Appeals) chose not to condone the delay before him as the learned Commissioner (Appeals) was not satisfied with the reasons for the delay as mentioned before him and he rejected the appeals before him on the ground of limitation.

2. We find that though the appeals were filed beyond the statutory period before the first Appellate Authority, however the same were filed within the condonable period. Accordingly, we condone the delay in filing of the appeal before the first

Appellate Authority and find it appropriate to remand the matter to the learned Commissioner (Appeals) to decide the appeals on merits without further visiting the aspect of limitation.

3. Needless to mention that all issues are kept open and the Appellant should cooperate in the hearing of the appeals before the learned Commissioner (Appeals) and should not seek unnecessary adjournment.

4. Both the appeals filed by the Appellant are allowed by way of remand to the learned Commissioner (Appeals).

(Dictated and pronounced in open court)

(P.K. CHOUDHARY)
MEMBER (JUDICIAL)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

LKS