CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH - COURT NO.I

Service Tax Appeal No.70038 of 2021

(Arising out of Order-in-Appeal No.NOI-EXCUS-001-APP-491-20-21, dated -18/08/2020 passed by Commissioner (Appeals) CGST, Noida)

M/s Rohan Motors Ltd. **.....Appellant**
(C-8 & 9, Sector-1,
Noida, Uttar Pradesh 201301)

VERSUS

Commissioner, CGST, Noida **....Respondent**
(C-56/42, Renu Tower,
Sector-62, Noida-201301)

APPEARANCE:

Shri Atul Gupta, 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)

FINAL ORDER NO.-70023/2025

DATE OF HEARING : 10.01.2025
DATE OF DECISION : 10.01.2025

P. K. CHOUDHARY:

The present appeal has been filed by the Appellant assailing the Order-In-Appeal No. NOI-EXCUS-001-APP-491-20-21, dated -18/08/2020 passed by Commissioner (Appeals) CGST, Noida whereby he has dismissed the appeal before him on the ground of limitation without going into the merits of the case.

2. Heard both the sides and perused the appeal records.

3. We find that the Order-In-Original dated 15.02.2019 was received by the Appellant on 23.02.2019 and accordingly they were required to file the appeal within the statutory period of 02 Months i.e. on or before 22.04.2019. The appeal was, however, filed on 09.05.2019 i.e. after a delay of 16 days. A Condonation of Delay Application was filed before the learned Commissioner (Appeals) explaining the reasons for the delay in filing the appeal before him. However, he chose not to condone the delay and rejected the appeal before him. Aggrieved, the Appellant has filed the present appeal.

4. We find that the appeal was filed beyond the statutory period of 02 Months but was filed within the condonable period of 01 Month. We condone the delay in filing the appeal before the first Appellate Authority and find it appropriate to remand the matter to the learned Commissioner (Appeals) to decide the appeal on merits without further visiting the aspect of limitation. The appeal is allowed by way of remand to the learned Commissioner (Appeals).

(Dictated and pronounced in open court)

Sd/-
(P. K. CHOUDHARY)
MEMBER (JUDICIAL)

Sd/-
(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

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