CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH - COURT NO.I

Service Appeal No.70302 of 2024

(Arising out of Order-In-Appeal No.NOI-EXCUS-002-APP-341-23-24, dated - 01/11/2023 passed by Commissioner (Appeals) CGST & Central Excise, Noida)

M/s Superb Fly Consultancy .....Appellant
(601, Nimbus Paramount Symphony
Ghaziabad, Uttar Pradesh 201001)

VERSUS

Commissioner, CGST, Customs & Central Excise

....Respondent

(C.G.O. Complex-II, Kamla Nehru Nagar,
Near Hapur Chungi,
Ghaziabad, Uttar Pradesh 201002)

APPEARANCE:

Ms. Stuti Saggi, Advocate for the Appellant
Shri A.K. Choudhary, Authorized Representative for the Respondent

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

FINAL ORDER NO.-70311/2025

DATE OF HEARING : 21.05.2025
DATE OF DECISION : 21.05.2025

P. K. CHOUDHARY:

Heard both the sides and perused the appeal records.

2. I find that the Order-In-Original dated 19.04.2022 was received by the Appellant on 26.08.2022 and the appeal was filed before the Learned Commissioner (Appeals) on 25.11.2022. The Appellant was required to file the appeal on or before 25.10.2022, however, the Appeal was filed on 25.11.2022. I find that though the appeal was filed beyond the statutory period of 60 days but was filed within the condonable period of 30 days.

However, the learned Commissioner (Appeals) chose not to condone the delay and rejected the appeal before him.

3. I find that the OIO was served on the Appellant on 26.08.2022 and accordingly they were required to file the appeal before the First Appellate Authority on or before 25.10.2022. However, the Appeal was filed only on 25.11.2022 which is within the condonable period. Accordingly, I 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 appeal on merits after observing principals of natural justice without further visiting the aspect of limitation. All the issues are kept open. The Assessee is directed to not to take unnecessary adjournments and cooperate in the proceedings before the learned Commissioner (Appeals).

4. Appeal is allowed by way of remand to the learned Commissioner (Appeals).

(Dictated and pronounced in open court)

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

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