IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

REGIONAL BENCH : ALLAHABAD
COURT No. I

APPEAL No. ST/70183/2018-ST[SM]

(Arising out of Order-in-Appeal No.256/ST/Alld/2017 dated 24/10/2017 passed by Commissioner (Appeals) CGST & Central Excise Appeal Commissionerate, Allahabad)

M/s Omica Associates **Appellant**

Vs.

Commissioner of Central Excise & S.T.-Allahabad **Respondent**

Appearance:

Shri Rakesh Kumar, Advocate for Appellant
Shri Sandeep Kumar Singh, Deputy Commissioner (AR), for Respondent

CORAM:

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

Date of Hearing : 15/06/2018
Date of Decision : 15/06/2018

FINAL ORDER NO-**71116 / 2018**

Per: Anil G. Shakkarwar

Present appeal is arising out of Order-in-Appeal No. 256/ST/Alld/2017 dated 24/10/2017 passed by Commissioner (Appeals), CGST & Central Excise Appeal Commissionerate, Allahabad.

2. Heard the parties and considered the submissions.

3. On perusal of records, I find that the Learned Commissioner (Appeals) has dismissed the appeal filed by the

appellant before him on the ground of limitation by observing that the Order-in-Original was dispatched to the appellant on 16.10.2012 and appeal against the same was filled before Learned Commissioner (Appeals) on 06.09.2016 and since the appeal was filled beyond condonable period of limitation, the appeal was rejected by the Learned Commissioner (Appeals) under limitation. I do not find any infirmity in the order passed by the learned Commissioner (Appeals). I, therefore, do not find any reason to interfere with the impugned order.

4. Therefore, I reject the present appeal filed by appellant.

(Dictated in Court)

(Anil G. Shakkarwar)
Member (Technical)

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