

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

APPEAL No. ST/70316/2016-CU[DB]

(Arising out of Order-in-Appeal No. HPU/EXCUS/000/APPL-I/419/2015-16 dated 23/12/2015 passed by Commissioner (Appeals-I) Central Excise, Meerut)

M/s Kisan Sahkari Chini Mills Ltd. **Appellant**

Vs.

**Commissioner of Central Excise
& Customs, Hapur**

Respondent

Appearance:

Absent on Call
Shri Mohd. Altaf (Asstt. Commr.) AR

for Appellant
for Respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 12/12/2018
Date of Decision : 12/12/2018

FINAL ORDER NO. - **72852/2018**

Per: Archana Wadhwa

Nobody appeared for the appellant. Accordingly, we have heard learned A.R. and have gone through the impugned order.

2. It is seen that the Commissioner (Appeals) has rejected the appeal on the ground of time bar by observing that the impugned order was passed on

10/07/2013 whereas the appeal before, him, was filed on 18/09/2015 i.e. after gap of Twenty Six months. He has observed that he has no power to condone such a huge delay.

3. We find that the issue is no more *res integra* and stands settled by the Hon'ble Supreme Court decision in the case of Singh Enterprises Vs C.C.E., Jamshedpur reported at 2008 (221) E.L.T. 163 (SC) laying down that the Commissioner (Appeals) has no power to condone the delay beyond the period specified under Act. As such, we find no infirmity in the impugned order and reject the appeal.

(Dictated & Pronounced in Court)

Sd/-
(Anil G. Shakkwar)
Member (Technical)

Sd/-
(Archana Wadhwa)
Member (Judicial)

Lks