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

APPEAL No.ST/55330/2014-CU[DB]

(Arising out of Order-in-Appeal No. 35-ST/ALLD./2014 dated 05/08/2014 passed by Commissioner of Central Excise & Service Tax (Appeals), Allahabad)

M/s Hi Tech Hospital & Healthcare Corp Ltd., **Appellant**

Vs.

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

Appearance:

Absent on call, for Appellant
Shri Sandeep Kumar Singh, Deputy Commissioner (AR), for Respondent

CORAM:

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

Date of Hearing : 10/12/2018
Date of Decision : 10/12/2018

FINAL ORDER NO-**72901 / 2018**

Per: Archana Wadhwa

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

2. We note that the Commissioner (Appeals) has rejected the appeal on the ground of limitation by observing that there was a delay of one day in filing the appeal before him. He has further observed that as the appellant has not filed any condonation of delay application, there is nothing on record

to satisfy him that the appellant was prevented by sufficient cause for presenting the appeal.

3 Inasmuch as, the delay was only of one day, which is within the condonable power of Commissioner (Appeals). We are of the view that he should have condoned the same on his own. We also note that the appellant was never informed about the said delay as entertained by the Appellate Authority and there could have been no delay according to the appellant.

4. As such, we set aside the impugned order and remand the matter to Commissioner (Appeals) for decision on merits.

(Dictated in Court)

(Anil G. Shakkarwar)
Member (Technical)

(Archana Wadhwa)
Member (Judicial)

akp