

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

**APPEAL No. E/70586/2016-EX[DB]**

(Arising out of Order-in-Appeal No. MRT/EXCUS/000/APPL-I/510/2015-16 dated 18/02/2016 passed by Commissioner of Central Excise Appeals-I (Appeals), Meerut)

**M/s Era Infra Engineering Ltd.** **Appellant**

Vs.

**Commissioner (Appeals),  
Central Excise Appeals-I, Meerut** **Respondent**

Appearance:

Absent On Call for Appellant  
Shri Mohd Altaf (Assistant Commissioner) AR for Respondent

**CORAM:**

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

Date of Hearing : 07/12/2018  
Date of Decision : 07/12/2018

**FINAL ORDER NO 72807 / 2018**

**Per: Archana Wadhwa**

Nobody appeared for the appellant. Heard the leaned AR Shri Mohd Altaf, Assistant Commissioner for the Revenue and we have gone through the impugned order passed by Commissioner (Appeals) vide which he has dismissed the appeal on the ground of limitation by observing that the appellant has shown the receipt of the Order-in-Original as on 13.08.2015 and has filed the appeal on 10.12.2015 with a

delay of 119 days. He observed that even after condoning the delay of 30 days, the last date for filing the appeal was 11 November, 2015. Inasmuch as he has no powers to condone the delay beyond the said period he rejected the appeal as barred by limitation.

2. In the grounds of appeal the appellants are not contesting either the date of receipt of the impugned order or the date of filing of appeal. Their only plea is that the Commissioner (Appeals) should have condoned the delay which has occurred on account of acute financial crunch.

3. However, we find that the issue is no more *res integra* and stands settled by the Hon'ble Supreme Court's decision in the case of Singh Enterprises vs. Commissioner of Central Excise, Jamshedpur reported at 2008 (221) E.L.T. 163 (S.C.) wherein it was held that Commissioner (Appeals) has no powers to condone the delay beyond the period of 30 days provided under the Act. As such we find no infirmity in the order of Commissioner (Appeals).

4. The appeal filed by the appellant is rejected.

(Dictated and pronounced in Court)

**Sd/-**  
**(Anil G. Shakkarwar)**  
**Member (Technical)**

**Sd/-**  
**(Archana Wadhwa)**  
**Member (Judicial)**