

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

APPEAL No. E/70787/2016-EX[DB]

(Arising out of Order-in-Appeal No. 416-CE/APPL-LKO/LKO/2016 dated 17/06/2016 passed by Commissioner, Customs, Central Excise & Service Tax (Appeals), Lucknow)

M/s AM.P. Pan Products Pvt. Ltd. **Appellant**

Vs.

**Commissioner (Appeals), Central Excise, Customs &
Service Tax, Lucknow** **Respondent**

Appearance:

Shri S.K. Pandey (Advocate) 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 72808 / 2018

Per: Archana Wadhwa

After hearing both the sides we find that the Commissioner (Appeals) has rejected the appeal on the point of Time Bar by observing that the order under challenge was received by the appellant on 05.01.2016 whereas the appeal stands filed on 16.05.2016 with a delay of 70 days, for which he has no powers to condone.

2. 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).

3. The appeal filed by the appellant is rejected.

(Dictated and pronounced in Court)

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

Sd/-
(Archana Wadhwa)
Member (Judicial)

Ankit