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

APPEAL No.ST/70613/2018-ST[SM]

(Arising out of Order-in-Appeal No. 50-ST/APPL/KNP/ADG-NACIN/2017-18 dated 26/02/2018 passed by Additional Director General, National Academy of Customs, Indirect Taxes & Narcotics, (ZTI), Kanpur)

M/s Electro Builders, **Appellant**

Vs.

Commissioner of CGST & Central Excise, Kanpur **Respondent**

Appearance:

Shri Dharmendra Srivastava, Chartered Accountant for Appellant
Shri Gyanendra Kr. Tripathi, Asstt. Commissioner (AR), for Respondent

CORAM:

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

Date of Hearing : 19/12/2018
Date of Decision : 19/12/2018

FINAL ORDER NO-72912/2018

Per: Anil G. Shakkarwar

After hearing both the sides duly represented by Shri Dharmendra Srivastava learned Chartered Accountant on behalf of appellant and Shri Gyanendra Kumar Tripathi, learned Assistant Commissioner A.R. on behalf of revenue I note that an appeal was filed before the learned Commissioner (Appeals) by the appellant after completion of normal period of 60 days, allowed by law. I also note that delay of 26 days was within the condonable period provided

under Section 85 of Finance Act, 1994 and application for condonation of delay was filed before the learned Commissioner (Appeals).

2. I, therefore, condone the said delay and by setting aside the impugned order matter is remanded to learned Commissioner (Appeals) for decision on merits.

3. In a result, appeal is allowed by way of remand.

(Dictated in Court)

(Anil G. Shakkarwar)
Member (Technical)

akp