

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

APPEAL No.ST/70152/2017-CU[DB]

(Arising out of Order-in-Appeal No. 635/ST/APPL/ALLD/LKO/2016 dated 01/09/2016 passed by Commissioner of Central Excise & Customs (Appeals), Lucknow)

Shree Chand Agrawal,

Appellant

Vs.

Commissioner of Customs, C.E. & S.T., Allahabad

Respondent

Appearance:

Shri Rahul R. Gabhawala, Chartered Accountant

for Appellant

Shri Mohammad Altaf, Assistant Commissioner (AR),

for Respondent

CORAM:

Hon'ble Smt. Archana Wadhwa, Member (Judicial)

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

Date of Hearing : 09/01/2019

Date of Decision : 09/01/2019

FINAL ORDER NO-**70037 / 2019**

Per: Archana Wadhwa

After hearing both the sides, we find that the Commissioner (Appeals) has dismissed the appeal of appellant on time-bar issue, by refusing to condone the delay of around 7 days in presenting the appeal before him, on the ground that the appellant has not filed any condonation of delay application.

2. It is brought to our notice that the appeal was fixed for hearing and was pleaded on merit. It was never brought to notice of appellant that the appeal was barred by the limitation. The contention of learned Advocate is that if intimated, they would have filed the condonation of delay application.

3. In any case we note that the delay is only of 7 days and was within the powers of Commissioner (Appeals) to condone the same. According, we condone the said delay, 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)

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