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

APPEAL No. ST/70364/2018-CU[DB]

(Arising out of Order-in-Appeal No.51-ST/APPL/KNP/ADG-NACIN/2017-18 dated 26/02/2018 passed by Additional Director General, National Academy of Customs, Indirect Taxes and Narcotics (ZTI) Kanpur)

M/s Anoop Asthana Properties **Appellant**

Vs.

Commissioner GST, Customs, & Central Excise, Kanpur **Respondent**

Appearance:

Shri Dharmendra Srivastava (C.A.) for Appellant
Shri Gyanendra Kumar Tripathi (Dy. Commr.) AR for Respondent

CORAM:

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

Date of Hearing : 26/02/2019
Date of Decision : 26/02/2019

FINAL ORDER NO. – 70394/2019

Per: Archana Wadhwa

After hearing both the sides, we find that Commissioner (Appeals) dismissed the appeal on the ground of limitation by refusing the condonation of delay of Twenty Seven days.

2. We note that the delay in filing the appeal before him was within his powers to condone the same. The

appellants had submitted that there was delayed filing of appeal inasmuch as they were unable to arrange the amount of pre-deposit.

3. We are of the view that Commissioner (Appeals) should have condoned the delay by considering the same on account of *bona fide* reason. Accordingly, we condone the delay, set aside the impugned order and remand the matter to Commissioner (Appeals) for decision on merits, without raising the ground of limitation.

(Dictated & Pronounced in Court)

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

Lks