

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD**

REGIONAL BENCH - COURT No. I

Service Tax Appeal No.71127 of 2018-CU[DB]

(Arising out of Order-in-Appeal No. MRT/EXCUS/000/APPL-MRT/79/2018-19 dated 21/05/2018 passed by Commissioner Central Goods & Service Tax (Appeals), Meerut)

M/s Al-Noor Exports

.....Appellant

(Jail Road, Meerut)

VERSUS

Commissioner (Appeals), CGST

....Respondent

(Meerut)

APPEARANCE:

Ms. Stuti Saggi Advocate, for the Appellant

Shri Shiv Pratap Singh, Authorized Representative for the Respondent

CORAM:

HON'BLE SMT. ARCHANA WADHWA, MEMBER (JUDICIAL)

HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NO.- 70815/2019

Date of Hearing : 22.04.2019

Date of Decision : 22.04.2019

PER: ARCHANA WADHWA

After hearing both the sides, we find that Commissioner (Appeals) has rejected the appeal on the ground of time bar by observing that there was a delay of more than one month in presenting the appeal before him and he has no powers to condone the same.

2. We find that the issue is no more *res integra* and stands settled by the Hon'ble Supreme Court decision in the case of Singh Enterprises Vs CCE Jamshedpur reported at 2008 (221) E.L.T. 163 (SC). Inasmuch as the Appellate Authority has no powers to condone the delay beyond the period of one month, we find no infirmity in his impugned order. Accordingly appeal filed by the appellant is rejected.

(Dictated and pronounced in open court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

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

Lks