

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

REGIONAL BENCH - COURT No. I

**Service Tax Condonation of Delay Application No.70520 of
2018**

(On behalf of Appellant)
in

Service Tax Appeal No.71394 of 2018-Division Bench

(Arising out of Order-in-Appeal No.362/ST/ALLD/2018 dated 13/09/2018
passed by Commissioner (Appeals) CGST & Central Excise, Allahabad)

M/s Asha Yadav

.....Appellant

(1460D, Kidwai Nagar Allahpur, Allahabad-211006)

VERSUS

Commissioner of CGST &

Central Excise, Allahabad

....Respondent

(38, M.G. Marg, Civil Lines, Allahabad)

APPEARANCE:

Absent on Call, 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)

MISC. ORDER NO. 70146 / 2019

FINAL ORDER No. 70981 / 2019

Date of Hearing : 20 May, 2019
Date of Decision : 20 May, 2019

PER: ARCHANA WADHWA

Nobody appeared. Accordingly, we have gone through the
Condonation of Delay Application and found that there is delay of
four days in filing the appeal which stands attributed to the
appellant being seriously sick during the relevant period.

2. Appreciating the above stands, we condone the delay and allow the COD Application.

3. We further note that Commissioner (Appeals) has rejected the appeal on the ground of time bar by observing that the order impugned before him was passed and dispatched to the appellant on 16/17.07.2016 and the appeal before Commissioner (Appeals) was filed on 13/10/2017. He has further observed that he has no power to condone the delay beyond the period of one month, as held by the Hon'ble Supreme Court in the case of Singh Enterprises Vs CCE Jamshedpur reported at 2008 (221) E.L.T. 163 (SC).

4. Inasmuch as the law on the said issue stands decided against the appellant, we find no reasons to interfere in the impugned order of Commissioner (Appeals). 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