CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL ALLAHABAD

REGIONAL BENCH - COURT No. I

Excise Appeal Nos.70101-70103 of 2019–EX[SM]

[In Excise Appeal No. 70101 of 2019]

(Arising out of Order-in-Appeal No. 561-563-CE/APPL/LKO/2018 dated 14/11/2018 passed by Commissioner of Central Excise & Customs (Appeals), Lucknow)

M/s Shre Goverdhan Steels Private Limited.....Appellant

(Soron Road, Kasganj)

VERSUS

Commissioner of Central Excise & Service Tax,Respondent

(Agra)

WITH

[In Excise Appeal No. 70102 of 2019]

(Arising out of Order-in-Appeal No. 561-563-CE/APPL/LKO/2018 dated 14/11/2018 passed by Commissioner of Central Excise & Customs (Appeals), Lucknow)

Mr. Pushpendra Singh, Driver .....Appellant

(Soron Road, Kasganj)

VERSUS

Commissioner of Central Excise & Service Tax,Respondent

(Agra)

AND

[In Excise Appeal No. 70103 of 2019]

(Arising out of Order-in-Appeal No. 561-563-CE/APPL/LKO/2018 dated 14/11/2018 passed by Commissioner of Central Excise & Customs (Appeals), Lucknow)

Mr. Gaurav Garg, Director .....Appellant

(Soron Road, Kasganj)

VERSUS

Commissioner of Central Excise & Service Tax,Respondent

(Agra)

APPEARANCE:

Shri Raj Kumar, Chartered Accountant, for the Appellant
Shri Shiv Pratap Singh, Deputy Commissioner Authorised Representative for the Respondent

CORAM:

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

FINAL ORDER NOs. 71228-71230 / 2019

Date of Hearing : 28/06/2019
Date of Decision : 28/06/2019

PER: ARCHANA WADHWA

All the three appeals are being disposed of by a common order as they arise out of the same order of Commissioner (Appeals) vide which he has rejected the appeals as barred by limitation.

2. It is seen that the order impugned before Commissioner (Appeals) was passed on 14.09.2017 and was received by the appellants on 22.09.2017. As per Commissioner (Appeals), three appeals filed therein which were received by his office on 23.11.2017 i.e. beyond the normal period of 60 days.

3. Learned Counsel submits that they were not given any opportunity to explain the delay of two days which has occurred on account of postal authorities. In any case, he submits that there was a delay of around two days only which Commissioner (Appeals) should have condoned.

4. In view of the fact that the Commissioner (Appeals) has empowers to condone the delay up to 30 days, I condone the said delay of two days in appeals filed before him and remand all the matters to the Appellate Authority for decision on merits without raising the issue of limitation.

(Dictated and pronounced in open court)

(Archana Wadhwa)
Member (Judicial)

akp