

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

REGIONAL BENCH - COURT No. I

Service Tax Appeal No.70413 of 2019

(Arising out of Order-in-Appeal No. NOI-EXCUS-001-APP-1926-18-19 dated 01/02/2019 passed by Commissioner of Central Goods & Services Tax (Appeals), Noida)

M/s Futech Shelters Pvt. Ltd.

.....Appellant

(GH-10, Sector-75, Eco City NOida-201301)

VERSUS

Commissioner (Appeals) Central Goods

& Services Tax, Noida

....Respondent

(C-56/42, Sector-62, Noida)

APPEARANCE:

Shri Abhinav Kalra, Chartered Accountant for the Appellant
Shri Pawan Kumar Singh, Authorised Representative for the Respondent

CORAM:

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

FINAL ORDER NO. - 71537 / 2019

Date of Hearing : 13 August, 2019

Date of Decision : 13 August, 2019

PER: ANIL G. SHAKKARWAR

After hearing both the sides duly represented by Shri Abhinav Kalra learned Chartered Accountant on behalf of the appellant and learned Superintendent Shri Pawan Kumar Singh on behalf of the Revenue, I note that the learned Commissioner (Appeals) has rejected the appeal filing before him on account of delay in filing the appeal before him and the said delay is more than six months. In view of the law pronounced by the Hon'ble Supreme Court in the case of Singh Enterprises vs. CCE

Jamshedpur reported at 2008 (221) E.L.T. 163 (SC). I am constrained that I am not able to interfere in the impugned Order-in-Appeal. I, therefore, reject the appeal.

(Dictated and pronounced in open court)

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

Lks