

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

REGIONAL BENCH - COURT NO.I

**Service Tax Appeal No.70600 of 2025**

(Arising out of Order-in-Appeal No.183/ST/ALLD/2024 dated 20.03.2024 passed by Commissioner (Appeals) Customs, CGST & Central Excise, Allahabad)

**Shri Arvind Yadav,**

(Kishani Road Karhal,  
Mainpuri, U.P.-205264)

**.....Appellant**

*VERSUS*

**Commissioner of Central Excise &  
CGST, Kanpur**

(117/7, Sarvodaya Nagar, Kanpur,  
Kanpur Nagar, U.P.-208005)

**....Respondent**

**APPEARANCE:**

Shri Madhukar Anand, Consultant for the Appellant

Shri Santosh Kumar, Authorized Representative for the Respondent

**CORAM: HON'BLE MR. P.K. CHOUDHARY, MEMBER (JUDICIAL)**

**FINAL ORDER NO.- 70876/2025**

DATE OF HEARING : 16.12.2025  
DATE OF DECISION : 16.12.2025

The present appeal has been filed by the Appellant assailing the impugned Order-in-Appeal No.183/ST/ALLD/2024 dated 20.03.2024 passed by the Principal Commissioner (Appeals) Customs, CGST & Central Excise, Allahabad by which the appeal filed by the Appellant before him has not been decided on merits but has been rejected as not maintainable on account of delay in filing the appeal before the first Appellate Authority.

2. It is the case of the Appellant that they have received the Order-in-Original dated 17.03.2023 only on 20.08.2023 and filed the appeal before the Commissioner (Appeals) on 21.09.2023. The learned Commissioner (Appeals) enquired about the date of dispatch of the Order-in-Original from the Department. The Superintendent (Adjudication), Customs, CGST & Central Excise, Division-Farrukhabad vide letter dated 21.02.2024, informed that the Order-in-Original was sent through Registered Post on 27.03.2023 and the same was not received back as undelivered.

3. The learned Consultant appearing for the Appellant has submitted that the Appellant neither received the Show Cause Notice<sup>1</sup> dated 14.10.2021 and nor the notices of personal hearing. The Order-in-Original dated 17.03.2023 was not received by him. It is his submission that the Order-in-Original was inadvertently received by the neighbour Shri Arvind Singh's family. It was on a much later date that the postal consignment came to the notice of Shri Arvind Singh and thereafter he handed over the postal consignment to the Appellant Shri Arvind Yadav on 20.08.2023. Shri Arvind Singh has sworn in an affidavit in this respect and the same is being reproduced as under:-

<b>INDIA NON JUDICIAL</b>		<b>AGNESH DWIVEDI</b>
<b>Government of Uttar Pradesh</b>		<b>STAMP VIKRETA</b>
<b>e-Stamp</b>		<b>L No. -116/2003</b>
		<b>E-Stamp ACC ID-UP1411</b>
		<b>COLLECTORATE PARSAR, MAIP</b>

<b>Certificate No.</b>	: IN-UP52618648259452X
<b>Certificate Issued Date</b>	: 20-Nov-2025 10:37 AM
<b>Account Reference</b>	: NEWIMPACC (SV)/ up14112304/ MAINPURI SADAR/ UP-MNP
<b>Unique Doc. Reference</b>	: SUBIN-UPUP1411230402066634389877X
<b>Purchased by</b>	: ARVIND SINGH SO MOHAR SINGH
<b>Description of Document</b>	: Article 4 Affidavit
<b>Property Description</b>	: Not Applicable
<b>Consideration Price (Rs.)</b>	:
<b>First Party</b>	: ARVIND SINGH SO MOHAR SINGH
<b>Second Party</b>	: Not Applicable
<b>Stamp Duty Paid By</b>	: ARVIND SINGH SO MOHAR SINGH
<b>Stamp Duty Amount(Rs.)</b>	: 10 (Ten only)

**शपथ पत्र**

शपथ पत्र गिनजानिव- मैं अरविन्द सिंह पुत्र श्री मोहर सिंह उम्र 59 वर्ष निवासी किशनी रोड, करहल जनपद मैनपुरी। शपथपूर्वक ब्यान करता हूँ कि-

Please write or type below the text

1. यह कि मैं शपथकर्ता ब्यान करता हूँ कि एक पत्र डाक द्वारा मेरे घर आया, उस समय मैं घर में नहीं था, पत्र पर अरविन्द यादव नाम होने के कारण मेरे बच्चे ने वह पत्र लेकर घर में रख कर भूल गया।
2. यह कि मैं शपथकर्ता ब्यान करता हूँ कि कुछ समय बाद जब घर की सफाई हुई तब वह पत्र गिला तो बच्चे ने मुझे दिया, देखने पर पता चला कि वह पत्र मेरे लिए नहीं बल्कि मेरे घर के समीप रहने वाले अरविन्द यादव के लिए है।
3. यह कि मैं शपथकर्ता ब्यान करता हूँ कि उक्त अरविन्द यादव मेरे घर के पास ही रहते है, उन्हें यह पत्र दिनांक 20.08.2023 को दे दिया।
4. यह कि मैं शपथकर्ता ब्यान करता हूँ कि वह पत्र अरविन्द यादव का था न कि अरविन्द सिंह का था, बच्चे इतने समझदार नहीं थे, जो नाम ग़ोपर देख सकते है उन्होंने अरविन्द सुना और पत्र ले लिया था।

यह कि उपरोक्त पैरा 1 से 4 तक कथन सत्य एवं सही है, इसमें कुछ भी छिपाया नहीं गया है, ईश्वर मेरी मदद करे।

शपथकर्ता शपथकर्ता

**अरविन्द सिंह** **अरविन्द सिंह**

Statutory Alert:  
1. The authenticity of this Stamp certificate should be verified at 'www.sholestamp.com' or using a Start-up Mobile App of Brook Holding.  
Any discrepancy in the details of this Certificate and as available on the website / Mobile App renders it invalid.  
2. The onus of checking the legitimacy of the users of the certificate  
3. In case of any discrepancy please contact the Competent Authority.

4. An affidavit has also been sworn by Shri Arvind Yadav.

<sup>1</sup> SCN

5. Heard both the sides and perused appeal records.
6. On facts as stated above and under the circumstances of the case it is my considered view that the date of service of the Order-in-Original should be 20.08.2023 and the appeal has been filed before the first Appellate Authority on 21.09.2023, which is well within the statutory period of sixty days as calculated from the receipt of Order-in-Original i.e. 20.08.2023.
7. I find it appropriate to remand the matter to the learned Commissioner (Appeals) to decide the appeal on merits without further visiting the aspect of limitation. The Appellant is directed to cooperate in hearing before the first Appellate Authority and not to seek unnecessary adjournments. The appeal filed by the Appellant is allowed by way of remand to the learned Commissioner (Appeals).

(Dictated and pronounced in open court)

**Sd/-**  
**(P. K. CHOUDHARY)**  
**MEMBER (JUDICIAL)**

LKS