

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

REGIONAL BENCH - COURT No. I

**Service Tax COD Application No.51742 of 2015 IN
Service Tax Appeal No.52778 of 2015-[DB]**

(Arising out of Order-in-Appeal No.47/ST/ALLD/2014 dated 29/08/2014 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Allahabad)

M/s Ramesh Sharma & Bros

.....Appellant

(Murdhwa, Renukoot, Sonebhadra)

VERSUS

Commissioner of Central Excise,

....Respondent

(Allahabad)

APPEARANCE:

Absent on call,

for the Appellant

Shri Rajeev Ranjan, Authorised Representative for the Respondent

**CORAM: HON'BLE SMT. ARCHANA WADHWA, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)**

**MISC ORDER NO-70084 / 2020
&**

FINAL ORDER NO-70229 / 2020

DATE OF HEARING : 06 February, 2020
DATE OF DECISION : 06 February, 2020

PER: ARCHANA WADHWA

Nobody present on behalf of the appellant, accordingly, we have heard learned Authorised Representative Shri Rajeev Ranjan and have gone through the records.

2. After condoning the delay in presenting the appeal before Tribunal, we note that there was a delay of 5 days in filing the

appeal before the Commissioner (Appeals), he has refused to condone the said delay and have rejected the appeal on the issue of time bar. We find that the delay was only 5 days and the Commissioner (Appeals) was within his powers to condone the same. As such, we are of the view that the delay being much on the lower side, should have been condoned by the Appellate Authority. Accordingly, we condone the delay in filing the appeal before him, set aside the impugned order and remand the matter to Commissioner (Appeals) for decision on merits. COD as also appeal is disposed of in above manner.

(Dictated and pronounced in open court)

(Archana Wadhwa)
Member (Judicial)

(Anil G. Shakkarwar)
Member (Technical)

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