FAX : 0532-2400149 REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38,MG Marg Civil Lines,Old Red Building,Allahabad-211001
Regional Branch, Allahabad

Dated: 12/09/2017

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70960/2017-SM[BR] dated 05/09/2017

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the **Finance Act, 1994 relating to Service Tax Act, 1994.**

Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	ST/70141/2015	**A C Enterprises** C-1/520,sector-g,jankipuram LUCKNOW UP 226021
		Name and Address of Respondent
2		C.C.E. & S.T.-Lucknow 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH-226001

Copy To

3 Bar Association, CESTAT, Allahabad

4 Director Publications, Customs, Excise. I.P. Estate, Delhi

5 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

6 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

7 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

8 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

9 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

10 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38

11 The ICFAI society, 52, Nagarjuna Hill,Punjagutta Hyderabad.-500082

12 M/S Knowledge Processing Pvt. ltd.(taxmanagementindia.com),FF-19,1st Floor,Cross River Mall,CBD Ground,Near Karkardooma Court,Delhi-110032

13 C.D.R. 14 Office Copy 15 Guard File

Asstt. Registrar

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. II

APPEAL No.ST/70141/2015-ST[SM]

(Arising out of Order-in-Appeal No.225-ST/APPL-LKO/LKO/2014 dated 03/11/2014 passed by Commissioner of Customs & Central Excise (Appeals-I), Lucknow)

M/s A.C. Enterprises **Appellant**

Vs.

Commissioner of Central Excise & S.T., Lucknow **Respondent**

Appearance:

None for Appellant
Shri Mohammad Altaf, Assistant Commissioner (AR). for Respondent

CORAM:

Hon'ble Mr. Ashok Jindal, Member (Judicial)

Date of Hearing : 05/09/2017
Date of Decision : 05/09/2017

FINAL ORDER NO.-70960/2017........

Per: Ashok Jindal

The appellant is in appeal against the impugned order wherein the appeal is dismissed as time barred.

2. The brief facts of the case are that appellant received the adjudication order on 30th January, 2013. Aggrieved by the said order, appellant filed appeal before the learned Commissioner (Appeals) on 22.04.2013 and the learned Commissioner (Appeals) has dismissed the appeal, as time barred, on the ground that the prescribed time limit to file the appeal before the learned

Ashokjindal

Commissioner (Appeals) under Section 85 (3A) of the Finance Act, 1994 is two month and the appeal has been filed after two months by the appellant. There is no passable reason has been given by the appellant for condoning the delay in filing the appeal and the appeal was dismissed. Aggrieved by the said order, the appellant is before me.

3. None appeared on behalf of the appellant nor any request for adjournment has been received. On perusal of records, the appeal is taken for disposal.

4. Heard the learned A.R. for Revenue.

5. Considering the facts that the adjudication order was received by the appellant on 30th January, 2013 wherein appeal has been filed on 22nd April, 2013 which is within the condonable period by the learned Commissioner (Appeals), for the reason for causing delay in filing the appeal, the appellant contended that they were not aware the facts that period for filing the appeal has been reduced to 2 months, earlier the period for filing the appeal before Commissioner (Appeals) was three months which can be extended by another 3 months, that is the reason for causing the delay. The reason for causing delay has been explained by the appellant, up to the satisfaction of this Tribunal, therefore, the delay in

filing the appeal before the learned Commissioner (Appeals) is condoned.

6. As the learned Commissioner (Appeals) have not passed the order on merits, therefore, by setting aside the impugned order, the matter is remanded back to the learned Commissioner (Appeals) to pass an order on merits. The appellant is also directed to appear before learned Commissioner (Appeals) to represent their case on merits.

7. Accordingly, the appeal is disposed of by way of remand.

(Dictated in Court)

Sd/-

(Ashok Jindal)

Member(Judicial)

akp

प्रमाणित प्रति/Certified True Copy
22/09/17
सहायक पंजीकार/Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/(C.E.S.T.A.T.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001