CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 21002 of 2015

(Arising out of Order-in-Appeal No.COC-EXCUS-000-APP-350 & 351-14-15 dated 21.01.2015 passed by the Commissioner of Central Excise (Appeals-I), Cochin.)

P. K. Hassan
Pulickal House,
Cheruvattoor PO,
Kothamangalam,
Ernakulam – 686 691.

Appellant(s)

VERSUS

The Commissioner of Central Excise,
Customs and Service Tax
C. R. Building, I. S. Press Road,
Cochin – 682 018.

Respondent(s)

APPEARANCE:

None for the Appellant.

Shri Maneesh Akhoury, Asst. Commissioner (AR) for the Respondent.

CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MRS. R. BHAGYA DEVI, MEMBER (TECHNICAL)

FINAL ORDER NO. 21700 / 2025

DATE OF HEARING: 29.10.2025

DATE OF DECISION: 29.10.2025

PER: R. BHAGYA DEVI

None present for the appellant. Heard the learned Authorised Representative (AR) for the Revenue. The learned Commissioner (A) has dismissed the appeal observing that the appeal has been filed before him after 2 years and 50 days from the date of communication of Order-in-Original to the appellant. It is recorded that since the appeal has been filed beyond 30 days of condonable limit in addition to the statutory limit of 60 days, therefore, the appeal is liable for dismissal. We find merit in the observation of the learned Commissioner (Appeals) in view of the judgment of the Hon'ble Supreme Court in the case of **Singh Enterprises vs. Commissioner of C. Ex., Jamshedpur: 2008 (221) E.L.T. 163 (SC)**. Consequently, the appeal is dismissed.

(Dictated and pronounced in Open Court)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

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