CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

REGIONAL BENCH - COURT NO. 1

Central Excise Appeal No.20745 of 2019

(Arising out of Order-in-Appeal No.7/2019-CT dated 02.04.2019
passed by the Commissioner of Central Tax (Appeals-II), Bangalore.)

M/s. Sumanth Interior Solutions Pvt. Ltd.,
No.169, Kannur Village, Bidarahalli Hobli,
Bengaluru-562 149.

Appellant(s)

VERSUS

Commissioner of Central Tax, Bangalore North Commissionerate
HMT Bhavan, Ganga Nagar
Bengaluru-560 032.

Respondent(s)

APPEARANCE:

Mr. Jayaram Hiregange, Advocate for the Appellant.
Mr. Rajshekar B.N.N, Superintendent (AR) for the Respondent.

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

Final Order No. 20019/2026

DATE OF HEARING: 07.01.2026
DATE OF DECISION: 07.01.2026

PER : D.M. MISRA

This is an appeal filed against Order-in-Appeal No.7/2019-CT dated 02.04.2019 passed by the Commissioner of Central Tax (Appeals-II), Bangalore.

2. Heard both sides and perused the records.

3. On perusal of the records, it is seen that the learned Commissioner (Appeals) has rejected the appeal filed by the appellant on the ground that the same was filed before him beyond the condonable period of 30 days in addition to the statutory limit of 60 days as prescribed under Section 35A of

Central Excise Act, 1944. Learned advocate for the appellant submits that learned Commissioner has referred to a report and certain postal documents at para 5 of the impugned order; copies of which were not handed over to them to rebut the finding on the basis of the said documents. He submits that therefore, there is violation of principles of natural justice. Further, he submits that the adjudication order was delivered to them on 19.07.2018 whereas the Commissioner recorded in the impugned order that the date of communication as 17.07.2018. It is his contention that in the event, the date of communication is considered as 19.07.2018, the period of delay is within the condonable limit.

4. We find merit in the contention of learned advocate inasmuch as the Postal authorities and other reports referred in para 5 ought to have been handed over to the appellant before drawing any adverse inference about the date of communication as claimed by the appellant. In the result, the impugned order is set aside and appeal is remanded to the learned Commissioner (Appeals) to decide the issue of limitation afresh after handing over the relevant documents referred to at para 5 of the impugned order to the appellant. Needless to mention reasonable opportunities of hearing be allowed to the appellant. All issues are kept open. The appeal may be disposed of within a period of 3 months from the date of receipt of this order. Appeal is allowed by way of remand.

(Dictated and pronounced in Open Court)

(D. M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

GM/Raja