

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**REGIONAL BENCH AT CHANDIGARH****COURT NO.I****Appeal No.C/60431-60435/2018**

(Arising out of OIO No.CC(A)/ CUS/D-II/ICD/PPG/473-477/2017 dt.28.7.2017 passed by the Commissioner of Central Excise (Appeals), IGI Airport, New Customs House, New Delhi)

M/s. Garg Impex**Appellant**

(105, H-3, Vardhman Plaza Tower,
Netaji Subhash Place, Pitampura, Delhi-34)

Vs.**CC, Delhi****Respondent**

(ICD, Patparganj, Delhi)

Present for the Appellant: Shri Prem Ranjan, Advocate
Present for the Respondent: Shri M.S.Dhindsa, AR

FINAL ORDER No.60361-60365/2019

Date of hearing/Decision: 03.04.2019

PER.AHSOK JINDAL

The appellants are in appeal against the impugned orders wherein the Commissioner (Appeals) as dismissed the appeal as time barred.

2. Heard the parties.

3. On perusal of the records, we find that the order of finalization of provisional assessment have not served on the appellants and from the records produced by Ld.AR, the proof of service of adjudication orders is not available, in these circumstances, the doubt goes in favour of the appellant wherein the appellant have sought information of finalization of assessment by way of RTI application, thereafter the appellants have filed appeal after receiving the adjudication order except one appeal with a delay of 7 days after statutory period of 60

days but the said appeal is within condonable period of one month. Therefore, we condone the delay in filing the appeals before the Commissioner (Appeals).

4. Further, we observe that the Commissioner (Appeals) has not passed the orders on merits. Therefore, we set aside the impugned orders and remand the matters back to the Commissioner (Appeals) to pass the orders on merits.

5. In the result, the appeals are allowed by way of remand.

(dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(C.L.MAHAR)
MEMBER (TECHNICAL)

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