# CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
# CHANDIGARH

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REGIONAL BENCH – COURT NO. 1

## Service Tax Appeal No. 60135 Of 2021

[Arising out of OIA-LUD-EXCUS-001-APP-2999-3010-2019-20 Dated : 19/11/2019 passed by the commissioner of Customs,Central Excise & Service Tax Appeals]

**Subash Bhateja Cable** : **Appellant (s)**
St. No 13 Near Devi Mandir
Abohar, Fazlika, Punjab, 152116

Vs

**CCE & ST- Ludhiana** : **Respondent (s)**
GST BHAWAN, F-BLOCK, RISHI NAGAR,
LUDHIANA, PUNJAB, 141001

**WITH**
## Service Tax Appeal No. 60136-60145 Of 2021

[Arising out of OIA-LUD-EXCUS-001-APP-2999-3010-2019-20 Dated : 19/11/2019 passed by the commissioner of Customs,Central Excise & Service Tax Appeals, OIA-LUD-EXCUS-001-APP-2752-2788-2019-20 Dated : 02/09/2019 passed by the commissioner of Customs,Central Excise & Service Tax Appeals]

**Subash Khera Cable**
**Satish Goyal**
**Vijay Sharma**
**Neeraj Dhawan**
**Aman Arora** : **Appellant (s)**
**Neetu Narang**
**Anil Taneja**
**Rita Gupta**
**Vimal Manocha**
**Ms. Net Ram Cable**

Vs

**CCE & ST- Ludhiana** : **Respondent (s)**
GST BHAWAN, F-BLOCK, RISHI NAGAR,
LUDHIANA, PUNJAB, 141001

APPEARANCE:
Shri Aman Bansal, Advocate for the Appellant
Shri Rajeev Gupta, Shri Vijay Gupta, Authorised Representative for the Respondent

**CORAM : HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)**
**HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)**
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**ORDER No. A/60825-60835/2021**

Date of Hearing:13.04.2021

Date of Decision:13.04.2021

***Per : ASHOK JINDAL***

The appellants are in appeals against the impugned orders wherein the appeals have been dismissed by the Ld. Commissioner (Appeals) as time barred.

2. As the issue involved in all these appeals is common, therefore, all are disposed of by a common order.

3. The facts of the case are that against the adjudication order, the appellant aggrieved an filed appeals before the Ld. Commissioner (Appeals) with a delay of more than 90 days upto 111 days. The Ld. Commissioner (Appeals) dismissed their appeals as time barred as Commissioner (Appeals) has no power to condone the delay beyond 90 days. As the facts of the case are that not in dispute and provision of law very clear that the Ld. Commissioner (Appeals) has no power to condone the delay beyond 90 days in filing appeals, in that circumstances, we don't find any infirmity in the impugned orders. Accordingly, the same are upheld.

4. In view of this, the appeals are dismissed.

*(Dictated & pronounced in the Court)*

**(ASHOK JINDAL)**
MEMBER (JUDICIAL)

**(SANJIV SRIVASTAVA)**
MEMBER (TECHNICAL)

*G.Y.*