CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

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REGIONAL BENCH – COURT NO. 1

Appeal No. ST/60259/2019

[Arising out of OIA-LUD-EXCUS-001-APP-1890-1894-18 dated 16/11/2018 passed by the Commissioner (Appeals) of Central Excise and Service Tax-LUDHIANA]

Mannawala Cable Network
Shop No. 3, Near Rajan Jewellery, Link Road
Amritsar (143109) **: Appellant (s)**

Vs

CCE & ST-:Ludhiana
Central Excise House F Block, Rishi Nagar
Ludhiana, Punjab-141001 **: Respondent (s)**

With

Appeal No. ST/60262-60264,60266/2019

[Arising out of OIA-LUD-EXCUS-001-APP-1890-1894-18 dated 16/11/2018 passed by the Commissioner (Appeals) of Central Excise and Service Tax-LUDHIANA]

Kesri Kable Network
Chowk Baba Sahib, Amritsar – 143001

RR Cable Network 2
Katra Sher Singh, Amritsar – 143006

Chopra Cable Network **: Appellant (s)**
Opp. Gurudwara Anand nagar Chowk, Amritsar

Jain Dish Cable Network
Anand Avenue, Opposite Manav Public School
Amritsar, Punjab

Vs

CCE & ST-:Ludhiana
Central Excise House F Block, Rishi Nagar
Ludhiana, Punjab-141001 **: Respondent (s)**

APPEARANCE:
Ms. Mamta Kharbanda, Amanpreet Kaur, CAs for the Appellant
Shri M. S. Dhindsa, Authorised Representative for the Respondent

CORAM : HON'BLE Mr. ASHOK JINDAL, MEMBER (JINDAL)

FINAL ORDER No. 60456-60460/2019

Date of Hearing:02.05.2019

Date of Decision:02.05.2019
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Per : Mr. Ashok Jindal

The appellants are in appeals against the impugned order wherein the appeals have been dismissed as time barred by the Ld. Commissioner (Appeals) on the ground that the appellants have filed appeals before the Ld. Commissioner (Appeals) beyond the period of 60 days in terms of Section 85 of the Finance Act, 1994.

2. Heard the parties.

3. Considering the fact that against the impugned order the appellants approached to the Hon'ble Punjab and Haryana High Court through writ petitions and the Hon'ble High Court of Punjab and Haryana disposed of the writ petitions on 28.03.2018 with the direction to the appellants if they so desired to approach to the appellate authority and after the decision of the Hon'ble High Court they approached to the Ld. Commissioner (Appeals) and filed the appeals on 23.05.2018 which is well within time limit prescribed in terms of Section 85 of the Finance Act, 1994.

4. In these terms, I set-aside the impugned order and remand matter back to the Ld. Commissioner (Appeals) to decide the issue on merits in terms of the judicial pronouncements on the issue by this Tribunal.

(Dictated & pronounced in the Court)

(Ashok Jindal)
Member (Judicial)

G.Y.