

**Customs, Excise & Service Tax Appellate Tribunal**  
SCO 147-148, SECTOR-17-C, CHANDIGARH-160017

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Appeal No. ST/60408/2018

(Arising out of OIA-APP-PKL-COMMR-343-2017 dated 22.01.2018 passed by the Commissioner (Appeals) of of Central Excise and Service Tax-PANCHKULA)

Guru Jambheshwar University of Science and Technology : Appellant (s)

Vs

CCE & ST- Panchkula : Respondent (s)

**Represented by:**

For Appellant (s) : Shri Rajiv Agnihotri, Advocate

For Respondent (s): Shri H. Singh, AR

**CORAM :**

**Mr. Ashok Jindal, Hon'ble Member (Judicial)**

Date of Hearing/Decision: 13.12.2018

**ORDER No. A/63587 / 2018**

**Per : Mr. Ashok Jindal**

The appellant is in appeal against the impugned order wherein their appeal has been dismissed by the Ld. Commissioner (A) on the ground of limitation.

2. Heard the parties and perused the records.
3. On perusal of record, I find that as per the appellant's own version that they came to know about Commissioner of the passing of the adjudication order dated 08.02.2017 from M/s HSEL a service provider to the appellant vide their letter dated 17.05.2017 and thereafter the appeal has been filed on 17.10.2017. As the fact of the case are not in dispute, therefore, in terms of Section 85 (3A) of the Finance Act, 1994, the appellant were required to file appeal before the Ld. Commissioner (A)

within 60 days of the receipt of the adjudication order and thereafter the Ld. Commissioner (A) has having a power to condone the delay if reasons for causing the delay has been explained satisfactorily for further 30 days and thereafter, the Ld. Commissioner (A) has no power to condone the delay as held by the Hon'ble Kolkata High Court in the case of Satish Kumar Sharma vs. UOI-2016 (331) ELT 365 (Cal.). As the facts of the case are not in dispute and as per the provisions of Section 85 (3A) of the Finance Act, 1994, the period of limitation has been mentioned and the appeal filed by the appellant beyond the prescribed time limit. Therefore, I do not find any infirmity with the impugned order, the same is upheld.

4. In result, the appeal is dismissed.

*(Dictated & pronounced in the Court)*

**(Ashok Jindal)**  
Member (Judicial)

G.Y.