

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

~~~~~

Appeal No. ST/61964/2018

(Arising out of OIA-APPL-PKL-ST-373-2017-18 dated 13/04/2018 passed by the Commissioner (Appeals) of Central Excise and Service Tax-PANCHKULA)

Ms Alsoft Solutions & Services P Ltd. : Appellant (s)

Vs

CCE & ST- Ambala : Respondent (s)

**Represented by:**

For Appellant (s) : None

For Respondent (s): Shri A. K. Saini, AR

**CORAM :**

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

Date of Hearing/Decision: 07.02.2019

**ORDER No. A/60070/2019**

***Per : Mr. Ashok Jindal***

The appellant is in appeal against the impugned order wherein the appeal has been dismissed by the Ld. Commissioner (Appeals). As same is filed beyond the time limit as per Section 85 (3A) of the Finance Act, 1994. None appeared on behalf of the appellant nor any request has been received despite notice.

2. Heard the parties.

3. The appeal is taken up for disposal, as the issue involved is a narrow compass.

4. On going through the facts of the case, it is an admitted fact by the appellant that they have received the adjudication order on 09.06.2017 whereas they filed appeal before the Ld. Commissioner (Appeals) on

04.10.2017 beyond the time limit prescribed as per Section 85 (3A) of the Finance Act, 1994. In terms of Section 85 (3A) of the Finance Act, 1994, the assessee is required to file appeal before the Ld. Commissioner (Appeals) within 60 days of the communication of the adjudication order and the said period can be extended by another 30 days upto the reason explained for causing delay has been satisfactorily beyond that the Ld. Commissioner (Appeals) has no power to condone the delay. Admittedly, in this case, the appeal before the Ld. Commissioner (Appeals) has been filed beyond the time limit prescribed in terms of Section 85 (3A) of the Finance Act, 1994. Therefore, I do not find any infirmity with the impugned order, the same is upheld.

5. In result, the appeal is dismissed.

*(Dictated & pronounced in the Court)*

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

G.Y.