

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

REGIONAL BENCH AT CHANDIGARH

SINGLE MEMBER BENCH

COURT NO.I

E/ COD/60124/2019

in Appeal No.E/ 60214/2019-Ex (SM)

(Arising out of OIA No.LUD-EXCUS-001-APP-738-18 dt.23.3.3018 passed by the Commissioner of Central Excise (Appeals) Ludhiana, F-Block, Rishi Nagar, Ludhiana)

M/s. Kabir Impex

(Jaspal Bangar Road, Industrial Area-C, Ludhiana)

Appellant

Vs.

Commissioner of Customs, Ludhiana

(F-Block, Rishi Nagar, Ludhiana)

Respondent

Present for the Appellant: Shri Naveen Bindal, Advocate

Present for the Respondent: Shri Tarun Kumar, AR

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

FINAL ORDER NO.60432/2019

Date of hearing/Decision: 16.04.2019

PER: ASHOK JINDAL

The applicant has filed this appeal alongwith an application for condonation of delay in filing appeal on the ground that the impugned order despatched on 28.3.2018 has not received by the appellant. Therefore, there was delay in filing appeal against the impugned order before the Commissioner (Appeals). As soon as, they received the order of the Commissioner (Appeals), they have complied thereon. Therefore, the delay in filing appeal against the impugned order be condoned.

2. Heard the parties.

3. Considering the fact that it is not coming out from the record that when the appellant has received the impugned order, in these circumstances, the benefit of doubt goes in favour of the appellant, the date of receipt of the order shall be treated as 12.1.2019. Therefore, the delay in filing appeal is condoned.

4. With the consent of both sides, the appeal is taken for disposal. As no relief has been sought against the order of the Commissioner (Appeals) by the appellant, therefore, there is no merit in the appeal. Accordingly, the same is dismissed.

(dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

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