CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH - COURT NO. I

Appeal No. ST/60246/2019 -[SM]

(Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-1777-18 dated 11.10.2018 passed by the Commissioner (Appeals), Ludhiana)

Zee Cable Network **......Appellant**
(Airforce Station, Bhisiana, Bhathinda,
Punjab - 151201)

VERSUS

Commissioner of C.E. & S.T., Ludhiana **......Respondent**
(Central Excise House, F-Block, Rishi Nagar,
Ludhiana, Punjab - 141001)

APPEARANCE:

Mr. Arun Kr. Jindal, Advocate for the Appellant

Mr. Harvinder Singh, Authorised Representative for the Respondent

CORAM: **HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)**

FINAL ORDER NO. 60449 of 2019

DATE OF HEARING: 01.05.2019
DATE OF DECISION: 01.05.2019

PER ASHOK JINDAL:

Heard the parties.

2. The appeal has been dismissed by the learned Commissioner (Appeals) as time barred on the ground that the appellant has filed the appeal before the learned Commissioner (Appeals) with a delay of 26 days beyond the statutory period of 60 days for filing the appeal. On the ground that, there was a family problem going on with the appellant, due to that reason, they could not file the appeal before the learned Commissioner (Appeals) in time. Instead of condoning

the delay, the learned Commissioner (Appeals) dismissed the appeal as time barred.

3. Considering the fact that the appellant has filed the appeal before the learned Commissioner (Appeals) within condonable period of 30 days after expiry of the statutory period of 60 days in terms of Section 85 of the Finance Act, 1994, therefore, I condone the delay in filing the appeal before the Commissioner (Appeals). As learned Commissioner (Appeals) has not decided the matter on merit, therefore, by setting aside the impugned order, I remand the matter back to the Commissioner (Appeals) to decide the matter on its own merit.

4. The appeal is disposed off by way of remand.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMEBR (JUDICIAL)

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