CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH - COURT NO. I

Application No. ST/COD/60580/2019

Appeal No. ST/60608/2019-[SM]

(Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-2154-19 dated 01.03.2019 passed by the Commissioner (Appeals), Ludhiana)

Jaswant Cable Network **......Appellant**
(H.No. 3, Sidh Mohalla, Sodal Nagar,
Jalandhar, Punjab)

VERSUS

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

APPEARANCE:

None for the Appellant

M. A.K. Sani, Authorised Representative for the Respondent

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

FINAL ORDER NO. 60765/2019

DATE OF HEARING/ DECISION: 19.09.2019

PER ASHOK JINDAL:

The appellant is in appeal against the impugned order and also filed an application for condonation of delay of four days in filing the appeal.

2. As the reason for causing the delay in filing the appeal has been explained satisfactorily, therefore, the delay of four days in filing the appeal is condoned by allowing the application for condonation of delay.

3. The appeal has been dismissed by the ld. Commissioner (Appeals) in the impugned order as time barred. While recorded in

the order itself that the adjudication order dt. 16.12.2016 was received by the appellant by hand on 16.01.2017 and the appeal has been filed on 30.03.2017, the ld. Commissioner (Appeals) dismissed the appeal as time barred as the appellant has failed to explain the reason for causing delay in filing the appeal after 60 days. Against the said order, the appellant is before me.

4. None appeared on behalf of the appellants, but in the interest of justice, the appeal is taken up for consideration.

5. Heard the ld. A.R. and perused the records.

6. On perusal of the records, I find that the period of delay in filing the appeal was within the condonable period and later the Commissioner (Appeals) was required to consider the delay in filing the appeal judiciously and the appellant being a small cable operator, so the linent view was required to be taken by the ld. Commissioner (Appeals) while considering the delay in filing the appeal, which is within the limit of 30 days. In these circumstances, I condone the delay in filing the appeal before ld. Commissioner (Appeals). Further I find that the issue involved in the matter is settled by the judicial pronouncements by this Tribunal and the same has been accepted by the Revenue, therefore, I remand the matter back to the Commissioner (Appeals) to decide the issue on merit as per judicial pronouncements of this Tribunal within 30 days of communication of this order.

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

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMEBR (JUDICIAL)

RA_Saifi