CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH - COURT NO. I (E- Hearing)

Service Tax Appeal No.61495 of 2018

(Arising out of Order-in-Appeal No. APPL/ST/PKL/69/2018 dated 05.06.2018 passed by the Commissioner (Appeals), Panchkula)

M/s G 4 L Security Indian Limited **......Appellant**
(Plot No. 14/20, Near Govt. School 8 marla colony, panipat)

VERSUS

C.C.E & S.T. Panchkula **......Respondent**
(SCO 407-408, sector 8-c, panchkula)

WITH

Service Tax Appeal No. 61774 of 2018

(Arising out of Order-in-Appeal No. APP/ST/PKL/117/2018 dated 31.07.2018 passed by the Commissioner (Appeals), Panchkula)

M/s G 4 L Security Indian Limited **......Appellant**
(Plot No. 14/20, Near Govt. School 8 marla colony, panipat)

VERSUS

C.E & S.T. Panchkula **......Respondent**
(SCO 407-408, sector 8-c, panchkula)

APPEARANCE:

Shri Naveen Bindal, Advocate for the Appellant

Shri Amandeep Kumar, Authorised Representative for the Respondent

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

FINAL ORDER NO. 60495-60496 of 2021

DATE OF HEARING: 04.03.2021
DATE OF DECISION: 04.03.2021

PER ASHOK JINDAL:

The appellant is in appeal against the impugned orders wherein the Ld. Commissioner (Appeal) dismissed the appeals as barred by limitation, as same were filed after the time limit prescribed under Section 85(3A) of the Finance Act, 1994

2. Heard the parties.

3. Considering the fact that the impugned orders have been received by the appellant on 15.06.2016 & 31.03.2017 respectively (to that extend the evidence has been placed on record) by hand, in that circumstances, the Ld. Commissioner (Appeal) has rightly dismissed the appeals as time barred as the same were filed beyond the time limit prescribed under Section 85(3A) of the Finance Act, 1994

4. In these circumstances, I do not find any infirmity in the impugned orders and merit in the appeals, accordingly, the same are dismissed.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

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