CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

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REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 60044 Of 2021

[Arising out ofOIA-LUD-EXCUS-001-APP-428-436-20 dated 22/09/2020 passed by the Commissioner (Appeals)of Central Excise and Service Tax-LUDHIANA]

A D Communication : **Appellant (s)**
151/1 Shaheed Udham Singh Nagar
JALANDHAR, PUNJAB, 144001

Vs

CCE & ST- Ludhiana : **Respondent (s)**
GST BHAWAN, F-BLOCK, RISHI NAGAR,
LUDHIANA, PUNJAB, 141001

with
Service Tax Appeal No. 60092 Of 2021

[Arising out ofOIA-LUD-EXCUS-001-APP-428-436-20 dated 22/09/2020 passed by the Commissioner (Appeals) of Central Excise and Service Tax-LUDHIANA]

A D Communication : **Appellant (s)**
151/1 Shaheed Udham Singh Nagar
JALANDHAR, PUNJAB, 144001

Vs

CCE & ST- Ludhiana : **Respondent (s)**
GST BHAWAN, F-BLOCK, RISHI NAGAR,
LUDHIANA, PUNJAB, 141001

APPEARANCE:
Shri Ravi Chopra, Advocate for the Appellant
Shri Vijay Gupta, Shri Rajesh Rai, AR for the Respondent

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

ORDER No.A/60859-60860 / 2021

Date of Hearing:15.06.2021
Date of Decision:15.06.2021

Per : Mr. Ashok Jindal

The appellant are in appeals against the impugned order wherein their appeals have been dismissed as time barred by the Ld. Commissioner (Appeals).
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2. The facts of the case are that the adjudication order was passed on 27.01.2017, the adjudication order was challenged before the Hon'ble High Court of Punjab & Haryana through writ petition and the Hon'ble High Court of Punjab & Haryana finally disposed of their writ petition on 28.03.20218, thereafter, the appeals were filed on 14.08.2018, the said appeals have been dismissed by the Ld. Commissioner (Appeals) as time barred in terms of Section 85(3) of the Finance Act, 1944. Against the said order, the appellant is before me.

3. Heard the parties.

4. As the issue has already been decided by this Tribunal in the case of M/s Deep Communication &Ors vs. CCE & ST-Ludhiana vide Final Order No. 60544-60549/2021 dated 17.03.2021, wherein this Tribunal has observed as under:-

> *"4. As facts on records are not disputed as in terms of Section 85(3) of the Finance Act, 1944 aggrieved by Ld. Commissioner (Appeals) within 60 days of the receipt of adjudication order and the said period can be extended by another 30 days on showing a sufficient reason of causing the delay. In this case, the adjudication order dated 27.01.2017 has been challenged by the appellants before the Hon'ble High Court by way of writ petitions but the date of filing of writ petitions had not been provided by the Ld. counsel for the appellants. Moreover, it is a fact on record that the order of the Hon'ble High Court was passed the order on 28.03.2018 and thereafter till 4 months no application for providing certified copy of the order by Hon'ble High Court and after receiving the certified copy also the appellants have filed appeals after more than 15 days of the receipt of their order. In these Circumstances, I hold that as the hands of the Ld. Commissioner (Appeals) are tight with the law in terms of Section 85(3) of the Finance Act, 1994, therefore, if we consider the time consumed by the appellants before the Hon'ble High Court is to be excluded than also appeals have been filed before the Ld. Commissioner (Appeals) beyond the time limit prescribed in statute, in that circumstances, I hold that the appeals filed by the the appellants are highly time barred.*
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> *5. In these circumstances, I do not find any infirmity in the impugned order, therefore, I dismiss the appeals filed by the appellants."*

5. As the issue has already been decided by this Tribunal, therefore, I don't find any infirmity in the impugned order. Therefore,

the appeals are rightly dismissed as time barred by the Ld. Commissioner (Appeals).

6. In view of the above, the appeals are dismissed.

(Dictated & pronounced in the Court)

(Ashok Jindal)
MEMBER (JUDICIAL)

G.Y.