

IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
SOUTH ZONAL BENCH AT CHENNAI

ST/40347/2017

(Arising out of Order-in-Appeal No. 110/2016) dated 18.11.2016
passed by the Commissioner of Central Excise (Appeals-I),
Salem).

M/s. Ranka Plywoods

Appellant

CCE & ST, Salem

Respondent

Appearance

Shri S. Kannappan, Advocate,
for the appellants

Shri R. Subramaniam, AC (AR)
for the Respondent.

CORAM :

Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of Hearing/Decision: 27.06.2017

FINAL ORDER Nos. 41100 / 2017

The appellant is aggrieved by the impugned order dated 18.11.2006 of the Commissioner (Appeals) rejecting the appeal filed by them as time barred.

2. On going through the impugned order it is seen that the lower appellate authority has quoted Section 85 (3a) of the Finance



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Act, 1994, which allows two months for the appellant to file appeal before the Commissioner (Appeals) and a further period of 30 days if subject to satisfaction of the said authority that appellant was prevented by sufficient cause from presenting the appeal earlier.

3. I do not find any infirmity in the findings of the lower appellate authority, who, is a creature of the statute and has therefore to act within its bounds. There is no provision either in Section 85 (3a) ibid or anywhere else in the Finance Act, 1994 to allow the appellants to seek any further time to present an appeal before the Commissioner (Appeals), or, for that matter for the latter to allow any further condonation, beyond the period of 90 days. It is seen that the lower appellate authority has also relied upon the judgment of the Hon'ble Apex Court in the case of M/s. Singh Enterprises Vs. Commissioner – 2005 (189) ELT A-113 (S.C.).

4. In the circumstances, without going further in to the merits of the issue and finding no fault with the impugned order, the present appeal will required to be dismissed, which I hereby do.

5. Appeal dismissed.

(Order dictated and pronounced in the open Court)

(MADHU MOHAN DAMODHAR)
MEMBER (TECHNICAL)

प्रमाणित प्रति / Certified True Copy

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