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

Appeal No. C/40662/2017

(Arising out of Order-in-Appeal C. Cus. II No. 1233/2016 dated 16.12.2016 passed by the Commissioner of Customs (Appeals – II), Chennai)

M/s.Temcor Rollwell Domes Pvt. Ltd. Appellant

Vs.

Commissioner of Customs, Chennai Respondent

Appearance

Shri Ganesh Kumar, Consultant for the Appellant
Shri K. Veerabhadra Reddy, JC (AR) for the Respondent

CORAM

Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)

Date of Hearing / Decision: **18.08.2017**

Final Order No. 41709/2017

The above appeal is filed against the order passed by the Commissioner (Appeals) who dismissed the appeal on the ground of time-bar.

2. On behalf of the appellant, learned consultant Shri Ganesh Kumar submitted that there was a delay of 17 days in filing the appeal before Commissioner (Appeals) which was beyond the 30 days' time limit prescribed in the statute for the Commissioner (Appeals) to condone the delay. The delay occurred only because of medical reasons of the appellant and

that they have a good case on merits. It is also submitted by him that due to denial of re-assessment of the Bill of Entry, appellant has been put to pay duty twice. He prayed that a lenient view may be taken.

3. Against this, the learned AR Shri K. Veerabhadra Reddy submitted that the Commissioner (Appeals) cannot condone the delay beyond 30 days prescribed by the statute and he also relied upon the judgment in the case of Singh Enterprises Vs. Commissioner of Central Excise, Jamshedpur reported in 2008 (221) ELT 163 (SC).

4. Heard both sides.

5. As per the statute, the time limit for condoning the delay by the Commissioner (Appeals) is 30 days and apparently the appeal has been filed with a delay of 17 days beyond this time limit. Therefore, as laid down by the Hon'ble Supreme Court in the case of Singh Enterprises (supra), the Commissioner (Appeals) has rightly dismissed the appeal.

6. In view of the above, I do not find any reason to interfere with the order passed by the Commissioner (Appeals). The appeal is dismissed.

(Dictated and pronounced in open court)

Sulekha Beevi

(Sulekha Beevi C.S.)
Member (Judicial)

Rex

Customs, Excise & Service Tax Appellate Tribunal

सत्यमेव जयते

प्रमाणित प्रति / Certified True Copy

सहायक पंजीकार / Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर अपील अधिकरण / (CESTAT)
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