

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL, CHENNAI**

Customs Appeal Nos. 40653 to 40661 of 2021

(Arising out of Order-in-Appeal Seaport C. Cus. II No. 484 to 492/2021 dated 30.6.2021 passed by the Commissioner of Customs (Appeals – II), Chennai)

M/s. Sabari Infopark (P) Ltd.

No. 114, 2nd Floor, Trade Centre
Wallajah road
Chennai – 600 002.

Appellant

Vs.

Commissioner of Customs

Chennai II Commissionerate
Custom House, 60, Rajaji Salai
Chennai – 600 001.

Respondent

APPEARANCE:

None for the Appellant
Shri S. Balakumar, AC (AR) for the Respondent

CORAM

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

Final Order No. **40250-40258 / 2022**

Date of Hearing : 20.06.2022
Date of Decision: 20.06.2022

None for the appellant.

2. The above appeals were listed for hearing on 23.2.2022, 22.3.2022, 8.4.2022, 25.4.2022 and 19.5.2022. It was further adjourned to 20.6.2022 as final chance. Today also there is no appearance for the appellant.

3. The issue is with regard to rejection of appeals by the Commissioner (Appeals) as being time-barred. On perusal of records, it is seen that there is a delay ranging from 474 days to 779 days in filing the above appeals before Commissioner

(Appeals). As per sec. 128(1) of Customs Act, 1962, appeal has to be filed before the Commissioner of Customs (Appeals) within a period of 60 days from the date of receipt of the order. The Commissioner (Appeals) can condone a delay of 30 days. The Hon'ble Supreme Court in the case of Singh Enterprises reported in 2008 (221) ELT 163 (SC) has held that Commissioner (Appeals) being a creature of statute has no power to condone the delay beyond the prescribed time limit provided in the statute.

4. Taking note of the continuous absence of the appellant and counsel during the hearing dates and also with regard to the issue of delay in filing the appeals before Commissioner (Appeals), I am of the opinion that the appeal has to be dismissed for default. Accordingly, the appeals are dismissed.

(Order pronounced in open court)

(SULEKHA BEEVI C.S.)
Member (Judicial)