CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH – COURT No. III

Service Tax Appeal No. 40988 of 2019

(Arising out of Order-in-Appeal No. 68/2019 dated 19.02.2019 passed by the Commissioner of GST & Customs and Central Excise, (Appeals), Coimbatore, Circuit Office, No.4, Lal Bahadur Shashtri Marg, C.R. Buildings, Madurai – 2.).

The Commissioner **...Appellant**
Kovilpatti Municipality
Kovilpatti-628 501.

Versus

Commissioner of GST & Service Tax **...Respondent**
C.R. Buildings,
Tractor Road,
N.G.O 'A' Colony,
Tirunelveli 627 007.

APPEARANCE:

For the Appellant : None
For the Respondent : Mr. M. Selvakumar, Authorised Representative

CORAM:
HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. AJIT KUMAR, MEMBER (TECHNICAL)

FINAL ORDER No.41585/2024

DATE OF HEARING : 10.12.2024
DATE OF DECISION : 10.12.2024

Order : Per Shri P.Dinesha

The Commissioner, Kovilpatti Municipality (hereinafter referred to as the 'Appellant') has filed this appeal No. ST/40988/2019 which is directed against the Order-in-Appeal No. 68/2019 dated 19.02.2019 passed by the Commissioner of GST & Customs & C.Ex. (Appeals), Madurai.

2. Brief facts of the case are that the Appellant is renting / leasing out their own immovable properties for commercial purposes which is taxable under the category of 'Renting of Immovable Property service' under the Finance Act, 1994 but the Appellant had not registered with the Department nor paid the Service Tax and also had not filed ST-3 returns for the period from 01.10.2008 to 31.03.2013. The Appellant was issued with a Show Cause Notice dt. 03.04.2014 which came to be adjudicated by the Commissioner *vide* Order-in-Original No. 21/JC/ST/2016 dt. 13.05.2016 demanding Service Tax with interest and also imposing equal penalty besides imposing penalties under Section 77 of the Act ibid. On appeal being filed before the Commissioner (Appeals), the Lower Appellate Authority has dismissed the appeal of Appellant as being timebarred as the delay of 722 days in filing the appeal cannot be condoned. Hence this appeal.

3. None appeared for the appellant.

4. The Ld. Authorised Representative Shri M. Selvakumar has affirmed the findings of the impugned order.

5. After hearing the Ld. A.R and on perusal of records, we find that Commissioner (Appeals) has dismissed the appeal on time-bar as there was a delay of 722 days in filing the appeal before LAA. The condonable period as settled by the judicial precedents is that no authority has any power to condone the delay beyond the period of 60 + 30 days. We therefore, do not entertain the appeal and accordingly we dismiss the same.

(Order dictated and pronounced in open court)

(M.AJIT KUMAR)
MEMBER (TECHNICAL)

(P. DINESHA)
MEMBER (JUDICIAL)

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