

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH – COURT NO. III

Service Tax Appeal No.50806 of 2020

[Arising out of Order-in-Appeal No.IND-EXCUS-000-APP-203-19-20 dated 23.12.2019 passed by the Commissioner (Appeals), Customs, CGST & Central Excise, Indore, M.P.]

M/s. Nanded Treasure Bazar Pvt.Ltd.,

.....Appellant

6th Floor, Treasure Island,
11, South Tukoganj,
Indore-452 001. (M.P.)

VERSUS

**Commissioner, CGST
and Central Excise,**

...Respondent

Manik Bagh Palace, Post Box No.10,
Indore (M.P.)-452 001.

APPEARANCE:

Shri Bharat Raichandani and Shri Deepak Kumar Khokhar, Advocates for
the Appellant

Shri Anand Narayan, Authorised Representative of the Respondent

**CORAM : HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)**

FINAL ORDER NO.51279/2025

DATE OF HEARING/DECISION : 08.09.2025

BINU TAMTA :

The appellant has challenged the impugned order passed by the Commissioner (Appeals) rejecting the appeal on the ground of having been filed beyond the period of limitation as prescribed under Section 85(3A) of Finance Act, 1994.

2. The learned Counsel for the appellant has pointed out para 8.1 of the impugned order, which notes that the appellant had filed the rectification application against the order of Original Authority, which was decided on 31st May, 2019 and the appeal was filed thereafter on

24.07.2019 challenging both the orders. In view thereof, there is no delay. We agree with the learned Counsel and remand the matter back to the Appellate Authority to decide the issue on merits.

3. The appeal is, accordingly allowed by way of remand.

(Dictated & pronounced in open Court)

(BINU TAMTA)
MEMBER (JUDICIAL)

(P.V. SUBBA RAO)
MEMBER (TECHNICAL)

Renu Rawat