CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH, COURT NO. 3

SERVICE TAX APPEAL NO. 51502 OF 2025

[Arising out of Order in Appeal No. RPR-EXCUS-000-APP-048-23-24 dated 20.04.2023 passed by the Commissioner of Central Goods & Service Tax, Central Excise and Customs, Raipur]

M/S RAJ KUMAR MUTREJA, **APPELLANT**
Jeet Tent House, Azad Chowk,
Kawardha, Chhatisgarh-491995

Vs.

COMMISSIONER OF CENTRAL EXCISE AND CGST, RAIPUR **RESPONDENT**
GST Building, Dhamtari
Road, Tikrapara, Raipur,
Chhatisgarh-492001

Appearance:
Shri Jitin Singhal, Advocate for the Appellant
Shri Anand Narayan, Authorised Representative for the Respondent

CORAM:
HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)

FINAL ORDER NO. 50897 /2026

DATE OF HEARING/DECISION: 12/05/2026

ASHOK JINDAL

1. The appellant is in appeal against the impugned order wherein learned Commissioner (Appeals) has dismissed their appeal being time barred.

2. The facts of the case are that the adjudication order dated 29 December, 2021 was received by the appellant on 20.01.2022 and against that order the appeal was filed before the learned Commissioner (Appeals) on 06.07.2022. Learned Commissioner (Appeals) observed that appeal has been filed beyond the time limited prescribed under section 35F of Central Excise Act, 1944 read with section 84 of the Finance Act, 1994. Therefore, dismissed their appeal

being time barred. Aggrieved by the said order the appellant is before me.

3. Learned counsel for the appellant submits that the delay was merely of seven days and that require to be condone. Heard the learned authorized representative submits I find that in terms of section 85(3A) of the Finance Act, 1994, the appeal is required to file within two months of receipt of the adjudication order and the time limited can be further extended another one month if reasons the delay has been explained satisfactory. But the appeal has been filed beyond the time limit prescribed as per the Act. Moreover in terms of the decision hon'ble Apex Court vide its order dated 10.01.2022 wherein the date of receipt is to be considered as 28.02.2022 since then also appeal has been filed by the appellant beyond the time limit prescribed under the Act. In these terms, I do not find any infirmity with the impugned order the same is upheld and the appeal filed by the appellant is dismissed.

[order pronounced in open court]

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Tejo