

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

PRINCIPAL BENCH, COURT NO. IV

E-Hearing

EXCISE APPEAL NO. 51166 OF 2025

[Arising out of Order-in-Appeal No. 203-204/CE/DLH/2023 dated 29.12.2023 passed by the Commissioner of CGST (Appeal 1), CR Building, IP Estate, New Delhi]

Sh. Pradeep Goyal, Proprietor of

.....Appellant

M/s. P.K. Industries
A – 1704, Atulya Heights
Vaishali, Sector-3
Ghaziabad, U.P.-201010

Vs.

Commissioner of CGST & Central Excise

.....Respondent

O/o the Commissioner-CGST
Central Revenue Building
I.T.O., New Delhi

WITH

EXCISE APPEAL NO. 51167 OF 2025

[Arising out of Order-in-Appeal No. 197/CE/DLH/2023 dated 29.12.2023 passed by the Commissioner of CGST (Appeal 1), CR Building, IP Estate, New Delhi]

M/s. P.K. Industries

.....Appellant

A – 1704, Atulya Heights
Vaishali, Sector-3
Ghaziabad, U.P.-201010

Vs.

Commissioner of CGST & Central Excise

.....Respondent

O/o the Commissioner-CGST
Central Revenue Building
I.T.O., New Delhi

AND

EXCISE APPEAL NO. 51168 OF 2025

[Arising out of Order-in-Appeal No. 203-204/CE/DLH/2023 dated 29.12.2023 passed by the Commissioner of CGST (Appeal 1), CR Building, IP Estate, New Delhi]

M/s. P.K. Industries

.....Appellant

A – 1704, Atulya Heights
Vaishali, Sector-3
Ghaziabad, U.P.-201010

Vs.

Commissioner of CGST & Central Excise

O/o the Commissioner-CGST
Central Revenue Building
I.T.O., New Delhi

.....Respondent**Appearance:**

Present for the Appellant : Mr. V. S. Negi, Advocate

Present for the Respondent: Mr. Anand Narayan, Authorised Representative

CORAM:**HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)**Date of Hearing/Decision : **16.07.2026****FINAL ORDER NO. 51201-51203/2026**

The present appeal has been filed challenging the Order-in-Appeal No. 197/CE/DLH/2023 and 203-204/CE/DLH/2023 both dated 29.12.2023 dismissing the appeal as being time barred. The relevant paragraph of the impugned order is quoted below:

"From the available records, I find that the appellant has submitted in Form No. EA-1 with an undertaking that the impugned OIO dated 29.04.2022 was received by them on 07.06.2023 and appeal against the same has been filed on 20.07.2023. However, merely an undertaking of receiving of impugned OIO 404 days after its issuance is not acceptable without any concrete evidence. Further, it is pertinent to mention that the appellant had neither filed an application for condonation of delay nor submitted any reason for 404 days late receiving of the said OIO."

2. Sh. Anand Narayan, Ld. Authorised Representative for the Revenue has placed on record the acknowledgment receipt showing that the Order-in-Original has been received by Mr. Vipin Kumar Gupta, Ld. Advocate (Authorised Representative of M/s. P. K. Industries) on 07.06.2023. In view thereof, I find that the appeal filed on 20.07.2023 is well within the limitation period prescribed under the provisions of Section 35 of the Central Excise Act, 1944. The reason given by the Commissioner (Appeals) that there is no concrete evidence stands refuted. The appeals have been filed within the

limitation period and, is therefore, directed to be restored to be heard on merits by the Commissioner (Appeals).

3. The impugned order is, therefore, set aside and the appeal is remanded back to the Commissioner (Appeals). The appeal is, accordingly allowed by way of remand.

[Order dictated in the open court]

(BINU TAMTA)
MEMBER (JUDICIAL)