CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 4

SERVICE TAX APPEAL NO. 51795 OF 2025

(Arising out of Order-in-Appeal No. BHO-EXCUS-001-APP-162-24-25 dated 22.10.2024 passed by Commissioner (Appeals), Bhopal)

Rajeev Kumar Singh **...... Appellant**
Ward No. 14, Ramnagar Block-1
Rajnagar Collery, Near Qawali Ground,
Bhalmudi, Rajnagar Collery,
Anuppur, Madha Pradesh-484446.

Versus

Commissioner of CGST & Central Excise **...... Respondent**
GST Bhawan, Mission Chowk,
Napier Town, Jabalpur,
M.P. - 482001..

APPEARANCE:
Shri Aryan Nagpal and Ms. Mehak Sharma, advocates for the appellant
Shri Anand Narayan, authorised representative for the department

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

DATE OF HEARING: July 08, 2026
DATE OF DECISION: July 14, 2026

FINAL ORDER NO. 51162 /2026

MR. ASHOK JINDAL:

The appellant is in appeal against the impugned order wherein the learned Commissioner (Appeals) has dismissed the appeal as barred by limitation.

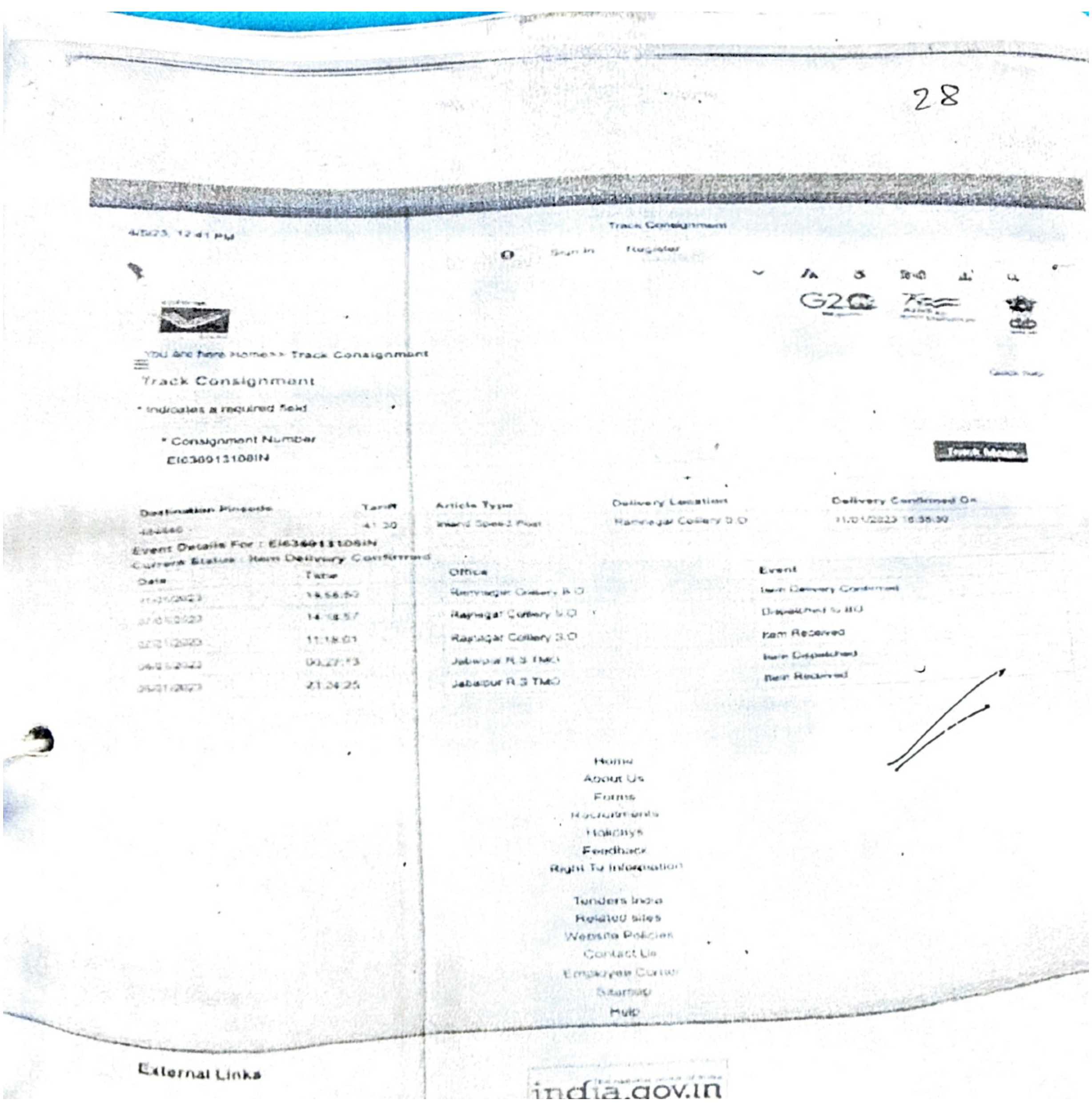
2. The facts of the case are that the adjication order dated 28.11.2022 was calimed by the appellant and received on 06.06.2023 and against the said order the appeal was filed before learned Commissioner (Appeals) on 28.08.2023. The claim of the appellant is that they have received the adjudication order only on 06.06.2023, therefore, the appeal before the learned Commissioner (Appeals) is within time. Therefore, it is prayed that

impugned order is to be set aside and the matter be remanded back to the learned Commissioner (Appeal) to decide the issue on merits.

3. On the other hand, learned authorised representative for the department supported the impugned order and submitted that they have obtained a track report from the postal department wherein delivery has been made on the appellant on 11.01.2023. In that circumstances, the appeal filed before learned Commissioner (Appeals) is barred by limitation. Accordingly, the appeal is to be dismissed.

4. Heard the parties and considered the submissions.

5. I have gone through the records placed before me and I find that the impugned order was dispatched to the appellant on 04.01.2023 and as per the track report, the said order was received by the appellant on 11.01.2023. For better appreciation of the fact, the track report is extracted here below: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Track Consignment

Track Consignment

* indicates a required field

* Consignment Number

Destination Pincode	Tariff	Article Type	Delivery Location	Delivery Confirmed On
[illegible]	41.30	Inland Speed Post	Ramnagar Colliery S.O	11/01/2023 16:56:30

Current Status : Item Delivery Confirmed

Date	Time	Office	Event
[illegible]	16:56:50	Ramnagar Colliery B.O	Item Delivery Confirmed
[illegible]	14:18:57	Rajnagar Colliery S.O	Dispatched to BO
[illegible]	11:18:01	Rajnagar Colliery S.O	Item Received
[illegible]	03:27:13	Jabalpur R.S TMO	Item Dispatched
[illegible]	21:24:25	Jabalpur R.S TMO	Item Received

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6. Admittedly, the impugned order has been received by the appellant on 11.01.2023, therefore, the case was relied upon by the learned counsel for the appellant on the case of **M/s Bridge & Rood Co. (India) Ltd. vs. Commissioner of Central GST & Central Excise, Jodhpur** (2025(1) TMI 144 - CESTAT New Delhi) is not applicable to the facts of the case as in that case the proof of delivery was not produced by the Revenue. In that circumstances, the Tribunal took the said decision. But in this case, Revenue has proved through postal department track report that the said order has been delivered to the appellant on 85(3) of the Finance Act, 1994. Therefore, the learned Commissioner (Appeals) has rightly dismissed the appeal as barred by limitation.

2. In view of this, I do not find any infirmity in the impugned order, the same is upheld and the appeal filed by the appellant is dismissed.

(Order pronounced on 14.07.2026)

(MR. ASHOK JINDAL)
MEMBER (JUDICIAL)

Apoorva