IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI PRINCIPAL BENCH, COURT NO. IV

Appeal No. E/2816/2011-EX(DB)

[Arising out of Order-in-Appeal No. IND/CEX/000/APP/191/11 dated 01.06.2011, by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Indore].

M/s. Parentral Drugs (I) Ltd. ....Applicants

Vs.

C.C.E. Indore ....Respondent

Appearance:

Shri Manish Saharan, Advocate for the Appellant
Shri R.K. Manjhi, DR for the Respondent

CORAM:
Hon'ble Shri. M. V. Ravindran, Member (Judicial)
Hon'ble Shri V. Padmanabhan, Member (Technical)

Date of Hearing: 02.03.2017

FINAL ORDER NO. 52113/2017-EX(DB)

Per M. V. Ravindran:

When this appeal was called out, after hearing both the sides, we find that the appeal needs to be dismissed summarily as the First Appellate Authority in the impugned order at Para 5 has categorically stated that the appeal has been filed belatedly beyond a period given for filing the appeal. The appellant herein had filed the appeal after a period 102 days which is beyond the period of 90 days mandated for filing the appeal with condonation of delay.

2. In view of the foregoing, without going into any merits of the case, we hold that the First Appellate Authority was correct in dismissing the appeal as filed before in beyond the period granted statutorily for filing the appeal.

3. The appeal is dismissed.

[Operative part of the order pronounced in the open Court]

(V. Padmanabhan)
Member (Technical)

(M. V. Ravindran)
Member (Judicial)

Bhanu