

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

Excise Appeal No. 52185 of 2018

[Arising out of the Order-in-Appeal No. BHO-EXCUS-002-APP-507-2017-18 dated 21.03.2018 passed by Commissioner (Appeals) Customs, Central Excise, Raipur (CG)]

Monnet Ispat & Energy Ltd.

Appellants

Vs.

**Commissioner of Central Excise
& ST, Raipur**

Respondent

Appearance:

Shri Sunil Upadhyay, Advocate for the Appellant
Shri V B Jain, AR for the Respondent

CORAM:

Hon'ble Ms. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. C L Mahar, Member (Technical)

Date of Hearing /Decision : 26.12.2018

FINAL ORDER NO.53485 /2018

Per Ms. Archana Wadhwa:

After hearing both the sides duly represented by Shri Sunil Upadhyaya, learned Chartered Accountant appearing for the appellant and Shri V B Jain, learned AR, appearing for the Revenue, we find that the Commissioner (Appeals) has rejected the appeal on the ground of time bar by observing that there is delay of 33 days in filing the appeal and he has no power to condone the delay beyond 30 days as prescribed under the Act.

2. Learned Counsel appearing for the appellant is not disputing that the delay before the Commissioner (Appeals) was of 33 days. We note that legal issue is no more res integra and stands settled against the assessee by Hon'ble Supreme Court in the case of Singh Enterprises vs. CCE [2008 (221) E.L.T. 163 (S.C.)] wherein it has held that no powers are vested with Commissioner (Appeals) to condone the delay of more than 30 days in filing the appeal as prescribed under the Act. As such, we find no infirmity in the impugned order. Accordingly, appeal is rejected.

(Dictated and Pronounced in the open court)

(Archana Wadhwa)
Member(Judicial)

(C L Mahar)
Member(Technical)

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