CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD
Division Bench
Court – I

APPEAL No. E/1019/2009
(Arising out of Order-in-Appeal No. 64/2009(H-I)CE, dt. 17.08.2009 passed by CCCE&ST, Hyderabad)

BLUE SEAS PAPERS PVT. LTD .. APPELLANT

Vs.

CCE, C&ST, Hyderabad .. RESPONDENT

Appearance
Shri Y. Srinivasa Reddy, Advocate for the Appellant.

Smt. B.V. Siva Naga Kumari, Commissioner/AR for the Respondent.

Coram:
Hon'ble Mr. M.V. RAVINDRAN, MEMBER (JUDICIAL)

Hon'ble Mr. P.V. SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing: 24.10.2018
Date of Decision: 24.10.2018

FINAL ORDER No. A/31380/2018

[Order per: Mr. M.V. Ravindran]

1. This appeal is against Order-in-Appeal No. 64/2009(H-I)CE, dt. 17.08.2009.

2. After hearing both sides we find that nothing survives in this appeal as it is seen from the impugned order that the appeal has been filed before

the first appellate authority beyond the period of 90 days as is provided in statute. As per the statute, appeal is to be filed before the first appellate authority within 60 days in terms of Section 35 of Central Excise Act, 1944 and further 30 days by seeking condonation of delay in filing the appeal. It is seen that the appellant had filed the appeal beyond 90 days. It is a settled down law that the first appellate authority cannot condone the delay which is more than the period mentioned in the statute.

3. In view of the above, we find that the impugned order is correct and legal and does not require any interference.

4. Appeal is dismissed.

(Operative portion of the order pronounced in open court on conclusion of hearing)

(P.VENKATA SUBBA RAO)
MEMBER (TECHNICAL)

(M.V. RAVINDRAN)
MEMBER (JUDICIAL)

vrg