

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD**

Division Bench
Court – I

**Application No. ST/COD/30696/2019
in Service Tax Appeal No. 30607 of 2019**

(Arising out of OIA No.GUN-EXCUS-000-APP-187-16-17 dt.24.03.2016 passed by
Commissioner of Central Tax, Guntur)

K Ravindra

Brindavan Gardens, Guntur,
Andhra Pradesh – 522 004

.....Appellant

VERSUS

**Commissioner of Central Tax
Guntur - GST**

Kannavarithota, Guntur
Andhra Pradesh – 522 004

.....Respondent

Appearance

None for the Appellant.

Shri S. Hanuma Prasad, AR for the Respondent.

Coram:

HON'BLE MR. R. MURALIDHAR (JUDICIAL)

HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)

FINAL ORDER No. A/30127/2023

Date of Hearing: 01.06.2023

Date of Decision: 01.06.2023

[Order per: R. MURALIDHAR]

None appeared on behalf of the Appellant. It is seen from the Record that they have been regularly absenting themselves during the previous Hearings. Therefore, we have no alternative but to take recourse to go through the Appeal papers with the help of the learned AR to dispose of the Appeal. It is seen from the COD Petition that the Appeal has been filed with delay of 790 days. No plausible reasons have been given for such a huge delay. On perusing the impugned OIA, it is seen that their Appeal was dismissed by the Commissioner (Appeals) on the ground that the Appeal was filed before him after 90 days i.e., even beyond the condonable period of 30 days delay. It is well settled by the Hon'ble Supreme Court vide decision in the case of Singh Enterprises vs CCE, Jamshedpur [2008 (221) ELT 163 (SC)] that the Commissioner (Appeals) has no power to condone the delay beyond the 30 days period.

(2)

2. Therefore, we find no justification to allow the COD Application nor any merits in the Appeal filed by the Appellant. Therefore, the COD Petition and the Appeal filed by the Appellant (yet to be give any Appeal number) are dismissed.

(Dictated and pronounced in the Open Court)

(R. MURALIDHAR)
MEMBER (JUDICIAL)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

Veda