

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH: KOLKATA**

Appeal No. ST/76257/2018

(Arising out of Order-in-Appeal No. 10/GHY/CE(A)GHY/2018 dated 05.01.2018 passed by the Commissioner (Appeals) of CGST, Customs & Central Excise, Guwahati.

M/s. Real Time Technology

Appellant (s)

Vs.

Commissioner of Central Excise & C.G.S.T., Guwahati

Respondent (s)

Appearance:

Smt. Chandreyi Alam, Adv. for the Appellant (s)

Shri A. Roy, Suptd. (A. R.) for the Revenue

CORAM:

HON'BLE SHRI P.K.CHOUDHARY, MEMBER (JUDICIAL)

Date of Hearing: -29.05.2018

Order No. FO/76599/2018

PER SHRI P.K.CHOUDHARY

Heard both sides and perused the appeal records.

2. I find that the Lower Appellate Authority has not decided the issue on merits but has rejected the appeal as time barred.

2. I observe that the Lower Appellate Authority has passed a detailed and reasoned order. In view of the decision of the Hon'ble Apex Court in the case of Singh Enterprises Vs. Commr. of C. Ex., Jamshedpur reported in 2008 (221) E.L.T. 163 (S.C.), the impugned order is upheld and the appeal filed by the appellant is dismissed.

(Operative part of the order was pronounced in the open court.)

**Sd/-
(P.K. Choudhary)
Member (Judicial)**

Pooja