

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA**

REGIONAL BENCH – COURT NO.2

**Service Tax Miscellaneous Application No. 76970 of 2018 (COD)
And
Service Tax Appeal No. 78303 of 2018**

(Arising out of Order-in-Appeal No.13/RAN/2018 Dated 18.01.2018 passed by
Commissioner of CGST & Central Excise (Appeal), Ranchi)

M/s. Tara Devi Construction

(Prop. Mr. Ranjeet Kumar Mandu, Ghatotand Ramgarh (Jharkhand), 823514)

Appellant

VERSUS

**Commissioner of CGST & Central Excise, Ranchi
Commissionerate**

(Grand Emerald (2nd 7 3rd Floor), Ashok Nagar, Kadru-Argora Main Road,
Ranchi-834002)

Respondent

APPEARANCE :

None for the Appellant

Mr. S. S. Chattopadhyay, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)

FINAL ORDER NO. MO/75248/2023 & FO/75717/2023

Date of Hearing : 15 June 2023

Date of Decision : 15 June 2023

PER R. MURALIDHAR

No one has appeared on behalf of the Appellant.

2. Perused the Miscellaneous Application for COD and Appeal Papers with the help of Learned AR.
3. It is seen from the records that the Appellant has not been attending the Hearings on several occasions in the past. They have filed the present Appeal with a delay of 129 days.
4. The Learned AR submits that the Commissioner has rejected their Appeal on the ground that the Appellant has filed their Appeal before him after lapse of five months nine days.
5. On going through the OIA, I observe that the Commissioner (Appeals) has in his finding at Para 5 stated that the Appellant has filed the Appeal after lapse of five months nine days. Holding that he had no

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power to condone the delay beyond 30 days after the limitation period of 60 days and citing Section 85 (3A), the Commissioner (Appeals) has dismissed their Appeal.

6. I find that the Hon'ble Supreme Court in the case of Singh Enterprises [2008 (221) ELT 163(SC)] has held that the Commissioner (Appeals) has no power to condone any delay beyond 30 days. Accordingly, I find no merit in the present COD Application as well as in the Appeal filed by the Appellant.

7. Therefore, COD Application as well as the Appeal are dismissed.

(Dictated and pronounced in the open court.)

Sd/-

(R. Muralidhar)
Member (Judicial)

Pooja