

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

REGIONAL BENCH - COURT NO.2

Service Tax Appeal No.79757 of 2018

(Arising out of Order-in-Appeal No.326/RAN/2018 dated 09.08.2018 passed by Commissioner(Appeals), CGST & Central Excise, Ranchi.)

M/s. Binod Construction

(Prop: Babu Lal, West Bokaro Colliery, Ghatotand, Ramgarh-823517, Jharkhand.)

...Appellant

VERSUS

Commissioner of CGST & CX, Ranchi Commissionerate

.....Respondent

(C.R. Building, 5A, Main Road, Ranchi, Jharkhand.)

APPEARANCE

NONE for the Appellant (s)

Shri P.K.Ghosh, Authorized Representative for the Revenue

CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)

FINAL ORDER NO. 75911/2024

DATE OF HEARING : 02.05.2024

DATE OF DECISION : 02.05.2024

R. MURALIDHAR :

None has appeared on behalf of the Appellant. Since the issue is in a short compass, in the interest of justice, the Appeal itself was taken up for disposal with the help of the Ld.AR.

2. The Ld.AR points out that the Commissioner(Appeals) has dismissed the Appeal filed by the Appellant on the ground that the Appeal filed on 27.02.2018 against the Order-in-Original dated 25.06.2014 i.e. nearly after four years from the date of Order-in-Original. From the Grounds of Appeal and a prayer made towards condonation of delay, the Appellant has not given any proper

explanation towards the inordinate delay in filing the Appeal before the Ld.Commissioner(Appeals).

3. I find that in terms of Section 85(3A) of the Finance Act, 1994, the Commissioner(Appeals) has power to condone a delay only upto 30 days. Beyond this 30 days, he does not have any power. As a matter of fact any delay of more than this 30 days cannot be condoned even by the Tribunal or Courts as has been clearly held by the Hon'ble Supreme Court in the case of Singh Enterprises vs. Commissioner of Central Excise, Jamshedpur [2008 (221) E.L.T. 163 (S.C.)]. Therefore, I do not find any merits to entertain the Appeal at Tribunal level. Accordingly, the same is dismissed.

(Dictated and pronounced in the open Court.)

Sd/
(R. MURALIDHAR)
MEMBER (JUDICIAL)

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