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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No.75620 of 2024
(D/ST/75961 of 2023)
(On behalf of Appellant)

(Arising out of Order-in-Appeal No.95/RAN/2023 dated 20.04.2023 passed by Commissioner of CGST & Excise, Ranchi)

Shri Sanjay Kumar, Prop. of M/s Ganesh Trading & Company
162, Sayal, Patratu,Ramgarh, Jharkhand-829125

Appellant

VERSUS

Commissioner of CGST & Excise, Ranchi
Grand Emerald Building (2nd & 3rd Floors), Kadru-Argoda Road, Ranchi-834002

Respondent

APPERANCE :

None for the Appellant
Shri P.K.Ghosh, Authorized Representative for the Respondent

CORAM:
HON'BLE MR.R.MURALIDHAR, MEMBER (JUDICIAL)
HON'BLE MR.K.ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.75929/2024

DATE OF HEARING : 17.05.2024
DATE OF DECISION : 17.05.2024

Per R.Muralidhar :

After going through the records, we take a view that the defects have been removed.

2. At this stage, the ld.A.R. for the Revenue submits that the issue involved in this appeal, lies in a narrow compass, therefore, the appeal itself can be disposed off.

3. The ld.A.R. for the Revenue points out that the ld.Commissioner (Appeals) has dismissed the appeal of the appellant on the ground that the appeal was filed after a delay of more than five months i.e. even after the expiry of condonable period by the ld.Commissioner (Appeals).

4. After going through the Order-in-Appeal, we find that the Order-in-Original dated 17.02.2022 was received by the appellant on 27.05.2022. Therefore, they had to file their appeal latest by 26.08.2022 taking into account the condonable period of 30 days. However, it is recorded that the appellant has filed the appeal only on 10.11.2022 i.e. after more than three months from the prescribed period of three months including one month condonable period. The ld.Commissioner (Appeals) has also relied on the case law in the case of Singh Enterprises Vs. Commissioner of Central Excise, Jamshedpur reported in 2008 (221) ELT 163 (S.C.) and dismissed their appeal.

5. After scrutiny of the documents submitted by the appellant, we observe that the appellant has not made out any submissions on this specific observations made by the ld.Commissioner (Appeals). Therefore, we do not see any reason to interfere with the order passed by the ld.Commissioner (Appeals). Accordingly, we dismiss the appeal.

(Dictated and pronounced in the open court)

(R.Muralidhar)
Member (Judicial)

(K.Anpazhakan)
Member (Technical)

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