

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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No.75621 of 2024

(D/ST/75960 of 2023)

(On behalf of Appellant)

(Arising out of Order-in-Appeal No.96/RAN/2023 dated 20.04.2023 passed by
Commissioner of CGST & Excise, Ranchi)

Shri Dinesh Kumar Mehta

Barack-27, Jawahar Nagar, Bhurkunda Bazar, Patratu, Ramgarh, Jharkhand-829106

Appellant

VERSUS

Commissioner of CGST & Excise, Ranchi

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

Respondent

APPEARANCE :

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.75932/2024

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 Id.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 Id.A.R. for the Revenue points out that the Id.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 Id.Commissioner (Appeals).

Service Tax Appeal No.75621 of 2024

4. After going through the Order-in-Appeal, we find that the Order-in-Original dated 29.04.2022 was received by the appellant on 23.05.2022. Therefore, they had to file their appeal latest by 22.08.2022 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 Id.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 Id.Commissioner (Appeals). Therefore, we do not see any reason to interfere with the order passed by the Id.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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