

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

REGIONAL BENCH - COURT NO.1

Service Tax Appeal No. 75947 of 2019

(Arising out of Order-in-Appeal No.95/RAN/2019 dated 29.01.2019 passed by Commissioner (Appeals), CGST & CX, Ranchi)

Kumar Electricals

(Prop: Niranjana Kumar Singha)
(West Bokaro Colliery, Ghatotand, Ramgarh-823514)

Appellant

VERSUS

Commissioner of Central Excise & Service Tax, Ranchi

(2 & 3 Grand Emerald, Ashok Nagar Kadru Agrora, Central Excise & Service Tax,
Main Road, Ranchi-834001)

Respondent

APPEARANCE

None for the Appellant
Mr. Debapriya Sue, Authorized Representative for the Revenue

CORAM: HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

FINAL ORDER NO.76278/2024

DATE OF HEARING : 12 July 2024
DATE OF DECISION : 12 July 2024

ORDER [Per : ASHOK JINDAL] :

The appellant is in appeal against the impugned order wherein their appeal has been dismissed by the Learned Commissioner (Appeals) as time bar as prescribed under Section 35 of Central Excise Act, 1944 on the ground that the appellant has challenged the order of the adjudication after lapse of 2 years 8 months and 15 days.

2. Today when the matter was called, no one appeared on behalf of the appellant.

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3. It was found that matter had come earlier on several occasions but on all occasions the appellant had not appeared. In view of this, the appeal itself is taken up for disposal with the help of the learned AR.

4. I have gone through the appeal papers placed before me.

5. In Grounds of Appeal filed by the appellant, it is seen that the appellant is contesting the issue on merits but not on limitation whereas the Learned Commissioner (Appeals) as dismissed the appeal as time bar.

5. As there is no whisper in their prayer why the appeal has not been filed by them within time, I do not find any merits in the appeal filed by the appellant. Further I do not find any infirmity in the order passed by the Learned Commissioner (Appeals) and the same is upheld.

6. Thus, the appeal filed by the appellant is dismissed.

(Dictated and pronounced in the open Court.)

Sd/-
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Pooja