

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

REGIONAL BENCH – COURT NO.1

Excise Miscellaneous Application (COD) No.75738 of 2019
Excise Miscellaneous Application (COD) No.75750 of 2019
&
Excise Appeal No.76064 of 2019
Excise Appeal No.76091 of 2019

(On behalf of Appellant)

(Arising out of Order-in-Appeal No.548-550/JSR/2018 dated 18.12.2018 passed by Commissioner (Appeals) of CGST & Excise, Ranchi)

M/s Singh & Sons Industries

A-7, Industrial Estate, Adityapur Industrial Area, Seraikela, Jharkhand-832109

Shri Mukesh Kumar Singh, CEO of M/s Singh & Sons Industries

A-7, Industrial Estate, Adityapur Industrial Area, Seraikela, Jharkhand-832109

Appellant

VERSUS

Commissioner of CGST & Excise, Jamshedpur

C.R. Building, 2nd Floor, Outer Circle Road, Bistupur, Jamshedpur-831001

Respondent

WITH

Excise Miscellaneous Application (COD) No.75845 of 2019
Excise Miscellaneous Application (COD) No.75832 of 2019
&
Excise Appeal No.76291 of 2019
Excise Appeal No.76261 of 2019

(On behalf of Appellant)

(Arising out of Order-in-Appeal No.548-550/JSR/2018 dated 18.12.2018 passed by Commissioner (Appeals) of CGST & Excise, Ranchi)

M/s Indica Composite Limited

C-43, 2nd Phase, Industrial Area, Seraikela-Kharsawan, Jamshedpur, Jharkhand-832109

Shri Rajeev Ranjan, Director of M/s Indica Composite Limited

C-43, 2nd Phase, Industrial Area, Seraikela-Kharsawan, Jamshedpur, Jharkhand-832109

Appellant

VERSUS

Commissioner of CGST & Excise, Jamshedpur

C.R. Building, 2nd Floor, Outer Circle Road, Bistupur, Jamshedpur-831001

Respondent

**Ex..Appeal Nos.76064,76091,76261,
76291 & 76799 of 2019**

AND

Excise Appeal No.76799 of 2019

(On behalf of Appellant)

(Arising out of Order-in-Appeal No.548-550/JSR/2018 dated 18.12.2018 passed by Commissioner (Appeals) of CGST & Excise, Ranchi)

M/s Singh & Sons Industries

A-7,Industrial Estate, Adityapur Industrial Area, Seraikela,Jharkhand-832109

Appellant

VERSUS

Commissioner of CGST & Excise, Jamshedpur

C.R.Building,2nd Floor, Outer Circle Road, Bistupur, Jamshedpur-831001

Respondent

APPEARANCE :

None for the Appellant

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

CORAM:

HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)

MISC.ORDER NO.75085-75088/2024

FINAL ORDER NO.75333-75336,75337/2024

DATE OF HEARING : 23.02.2024

DATE OF DECISION : 23.02.2024

Per Ashok Jindal :

These appeals are filed by the appellants against the impugned order wherein the appeals have been dismissed by the Id.Commissioner (Appeals) as barred by limitation.

2. The facts of the cases are that the adjudication order was issued on 18.04.2017 and the same was received by the appellants on 17.05.2017. The appeal was to be filed on or before 17.07.2017 in terms of the time limit as prescribed under Section 35 of the Central Excise Act, 1944, but the appeal was filed on 11.08.2017 with a delay

of 25 days. Therefore, the Id.Commissioner (Appeals) dismissed the appeal as time bar. Against the said order, the appellants are before me.

3. None appeared on behalf of the appellant, nor any request for adjournment has been received.

4. Considering the issue which arises as a narrow compass, therefore, the appeals are taken up for disposal.

5. I find that although the appeals were not filed within time limit prescribed under Section 35 of the Central Excise Act, 1944, but the appellants have filed the appeal within the period prescribed under the proviso of Section 35 of the Central Excise Act, 1944, wherein after the period of time limit expires, the appellant can file appeal before the Id.Commissioner (Appeals) within thirty days thereof with the satisfaction to the reason for causing delay has been explained to the Id.Commissioner (Appeals). As in these appeals, the appeals have been filed within the condonable period, therefore, I condone the delay in filing the appeals before the Id.Commissioner (Appeals) and remand the matter back to the Id.Commissioner (Appeals) to decide the appeals on merit within a period of three months after affording an opportunity of being heard to the appellants.

6. Appeals are disposed off by way of remand.

(Dictated and pronounced in the open court.)

(Ashok Jindal)
Member (Judicial)

mm

Ex..Appeal Nos.76064,76091,76261,
76291 & 76799 of 2019