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

REGIONAL BENCH – COURT NO. 1

Service Tax Early Hearing Application No. 75635 of 2024
(on behalf of Appellant)
WITH
Service Tax Appeal No. 76141 of 2024

(Arising out of Order-in-Appeal No. 205/RAN/2023 dated 30.10.2023 passed by the Commissioner (Appeals), Central Goods & Service Tax and Central Excise, Grand Emerald Building, 2nd and 3rd Floors, Ashok Nagar, Kadru-Argora Main Road, Ranchi – 834 002)

M/s. Nobel Enterprises **: Applicant / Appellant**
C/o. Arun Kumar, Basant Vihar, Jhinjharia Pool, Sadar, Hazaribagh, Jharkhand – 825 401

VERSUS

Commissioner of C.G.S.T. and Central Excise **: Respondent**
Ranchi Commissionerate

APPEARANCE:

Shri Akshat Agarwal, Advocate for the Appellant-Applicant

Shri Debapriya Sue, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI R. MURALIDHAR, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 77503 / 2024

DATE OF HEARING / DECISION: 08.11.2024

ORDER: [PER SHRI R. MURALIDHAR]

The present early hearing petition has been filed by the appellant-applicant. The Ld. Counsel appearing on behalf of the appellant submits for allowing the early hearing petition filed by them.

1.1. On going through the appeal records, we find that the amount involved in this case is around Rs.22,000/-.

2. However, the Ld. Authorized Representative of the Revenue has pointed out that the appellant has filed the instant appeal agitated by the impugned Order-in-Appeal wherein the Ld. Commissioner (Appeals) has dismissed their appeal on the ground that for the Order-in-Original passed on 02.03.2022, the appellant had filed the appeal before him belatedly on 27.01.2023, i.e., after a delay of about ten months. It is submitted that the Ld. Commissioner (Appeals) has given a reasoned finding, holding that the Commissioner (Appeals) does not have any power to condone a delay beyond thirty days after completion of the statutory appeal filing period of sixty days.

2.1. We do not find any illegality in the order passed by the Ld. Commissioner (Appeals).

3. Therefore, we dismiss the present appeal along with the early hearing petition filed by the appellant.

(Dictated and pronounced in the open court)

Sd/-
(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/-
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd