IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI
COURT NO.

Appeal No. ST/85799/2017

(Arising out of Order-in-Original/Order-in-Appeal No. KLH-EXCUS-000-APP-081-2016-17 dt. 24.10.2016 passed by the Commissioner of Central Excise (Appeal-II)Mumbai)

M/s. Chromatic India Ltd. : **Appellant**

VS

Commissioner of Central Excise & Service Tax, Kolhapur : **Respondent**

Appearance

None for Appellant

Shri Vivek Dwivedi, Asstt. Commr. (A.R) for respondent

CORAM:

Hon'ble Shri Ramesh Nair, Member (Judicial)

Date of hearing : 16/02/2018
Date of decision: 16/02/2018

ORDER NO. A/85592 / 2018

The appeal is directed against the order-in-appeal No. KLH-EXCUS-000-APP-081-2016-17 dt. 24.10.2016, whereby the Learned Commissioner dismissed the appeal filed by the appellant on the ground of time bar giving reasoning that there is a delay of 731 days beyond 60 days in filing the appeal before the Commissioner (Appeals).

2, None appeared on behalf of the appellant.

3. Shri V. Dwivedi, Learned Assistant Commissioner (A.R.) appearing on behalf of the Revenue submits that in the same case

against the same order-in-original the Commissioner (Appeals) passed an earlier order No. KLH-EXCUS-000-APP-042-2017-18 dt. 7.4.2017. He submits that both these order were passed against the same order-in-original therefore it appears the same appeal before the Commissioner (Appeals) was disposed of twice.

4. On careful consideration of the submissions made by Learned AR and on perusal of record. I find that the appellant had filed application for withdrawal of the appeal. In my considered view I do not feel that this Tribunal need to go into the background of the case once the application of withdrawal was made by the appellant. The appeal shall stand dismissed as withdrawn. Accordingly, the present appeal is dismissed as withdrawn without making any observation.

(Pronounced & Dictated in court)

(Ramesh Nair)
Member (Judicial)

SM.