IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI
COURT No. I

APPLICATION Nos. ST/COD/85554/2018
ST/S/85555/2018
APPEAL No. ST/85596/2018

(Arising out of Order-in-Appeal No. NGP/EXCUS/000/APPL/311/17-18 dated 21.9.2017 passed by Commissioner of Central Excise & GST (Appeals), Nagpur)

Universal Communications **Appellant**

Vs.

Commissioner of Service Tax, Nagpur **Respondent**

Appearance:

Shri Madhav Vichare, C.A., for appellant
Shri Atul Sharma, Assistant Commissioner (AR), for respondent

CORAM:

Hon'ble Dr. D.M. Misra, Member (Judicial)
Hon'ble Mr. Sanjiv Srivastava, Member (Technical)

Date of Hearing: 25.6.2018
Date of Decision: 25.6.2018

ORDER No. **A/86790/2018**

Per: Dr. D.M. Misra

Heard both sides.

2. This is an application seeking condonation of delay of 20 days in filing the appeal before this forum.

3. In view of the reasons explained in the application, the delay is condoned. MA(COD) is allowed.

4. Learned AR for the Revenue at this stage submits that the learned Commissioner (Appeals) has not

decided the issue on merit but dismissed the appeal of the appellant on the ground of delay of 660 days in filing the appeal before him. He submits that in view of the principle laid down by the Hon'ble Supreme Court in the case of *Singh Enterprises vs. CCE, Jamshedpur – 2008 (221) ELT 163 (SC)*, the said delay of 660 days cannot be condoned.

5. Learned Advocate for the appellant does not dispute about the date of communication of the order-in-original and fairly submits that there was a delay of 660 days in filing the appeal before the learned Commissioner (Appeals).

6. We find that undisputedly there has been delay of 660 days in filing the appeal before the learned Commissioner (Appeals). In view of the principle laid down in *Singh Enterprises* (supra), the delay cannot be condoned beyond the statutory limit of 60 days and condonable period of 30 days prescribed under the statute.

7. In the result, the impugned order is upheld and the appeal is dismissed. MA is disposed of.

(Pronounced in court)

(Sanjiv Srivastava)
Member (Technical)

(Dr. D.M. Misra)
Member (Judicial)

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