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

APPEAL No. ST/88540/2014

(Arising out of Order-in-Appeal No. PUN-EXCUS-001-APP-21-14-15 dated 7.5.2014 passed by Commissioner of Central Excise (Appeals), Pune-I)

Transparent Technologies Pvt. Ltd. **Appellant**

Vs.

Commissioner of Central Excise, Pune-I **Respondent**

Appearance:

None for appellant
Shri Dilip Shinde, Assistant Commissioner (AR), for respondent

CORAM:

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

Date of Hearing: 10.8.2018
Date of Decision: 10.8.2018

ORDER No. **A/87124/2018**

Per: Dr. D.M. Misra

None present for the appellant. Heard learned AR for the Revenue.

2. The matter has been listed on several occasions and neither anyone appeared for the appellant nor any request seeking adjournment has been advanced.

3. This appeal is filed against order-in-appeal No. PUN-EXCUS-001-APP-21-14-15 dated 7.5.2014 passed by Commissioner of Central Excise (Appeals), Pune-I.

4. At the outset, learned AR for the Revenue has submitted that the learned Commissioner (Appeals) dismissed the appellant’s appeal on the ground of delay in filing the appeal beyond the condonable limit prescribed. He submitted that even though the due date for filing appeal before the learned Commissioner (Appeals) was 12.4.2013, but the appeal was filed on 18.7.2013 resulting into the delay of 96 days. He submits that in view of the judgment of the Hon’ble Supreme Court in the case of *Singh Enterprises vs. CCE, Jamshedpur – 2008 (221) ELT 163 (SC)*, the delay cannot be condoned.

5. We find force in the contention of the learned AR for the Revenue. Undisputedly, there has been a delay of 96 days in filing the appeal before the learned Commissioner (Appeals), which is beyond the condonable limit of 30 days prescribed under the relevant provisions of the Finance Act, 1994. In view of the principles of law laid down by the Hon’ble Supreme Court in *Singh Enterprises* (supra), the delay cannot be condoned. Consequently, the appeal is dismissed.

(Pronounced in court)

(Sanjiv Srivastava)	**(Dr. D.M. Misra)**
Member (Technical)	**Member (Judicial)**

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