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

Appeal No. E/87634/2016

(Arising out of Order-in-Appeal No. PK/45/M-II/2016 dated 21.09.2016 passed by the Commissioner of Central Excise (Appeals), Mumbai).

M/s Star Auto Industries Pvt. Ltd.	Appellant

Vs.

Commissioner of Central Excise, Mumbai	Respondent

Appearance:

None	for Appellant
Shri A.B. Kulgod, AC (AR)	for Respondent

CORAM:

HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)

Date of Hearing: 13.08.2018

Date of Decision: 13.08.2018

ORDER NO. **A/87079 / 2018**

Per: Dr. D.M. Misra

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

2. At the outset learned AR for the Revenue submits that the issue has not been decided on merit by the learned Commissioner (Appeals), but the appeal was dismissed by him on the ground of delay, as no application seeking condonation of delay was filed before him. Learned AR for the Revenue, referring

para 6 of the impugned order, submits that there was a delay of 14 days in filing the appeal before the learned Commissioner (Appeals). He has no objection in remanding the case to the learned Commissioner (Appeals).

3. I find that the learned Commissioner (Appeals) has dismissed the appeal on the ground of delay of 14 days in filing the appeal before him. From the records, I also find that the appellant had not filed any application seeking condonation of delay of 14 days. However, in the interest of justice, an opportunity is provided to the appellant to file a proper application seeking condonation of delay before the learned Commissioner (Appeals). On filing of such application, the learned Commissioner (Appeals) would consider the same and after disposing the same shall proceed further. Needless to mention a reasonable opportunity of hearing shall be granted to the appellant. All issues are kept open.

4. Appeal is allowed by way of remand.

(Dictated and pronounced in the Court)

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

Sinha