CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH, MUMBAI
COURT I

Appeal No.ST/89023/2018

[Arising out of: OIA No.NA/GST A-III/MUM/637/17-18, passed by CGST & C.E. (Appeals-III) Mumbai]

M/s Outdoor Edge Solutions Pvt. Ltd **... Appellant**

Vs.

CC GST, Mumbai (West) **... Respondent**

Appearance:
For Assessee: None
For Revenue : Shri S.K. Hattangadi, AC.(AR)

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

Date of Hearing: 02.04.2019
Date of Decision: 02.04.2019

Order No. A/85651 / 2019

Per: D.M. Misra

None present for the Appellant. Heard the learned A.R. for the Revenue. This is an appeal filed against OIA No.NA/GST A-III/MUM/637/17-18, passed by CGST & C.E. (Appeals-III) Mumbai.

2. The short issue involved in the present appeal is whether the appeal filed by the Appellant before the learned Commissioner (Appeals) is beyond the statutory and condonable time limit prescribed under Section 85 of Finance Act, 1994. The learned Commissioner (Appeals), in the impugned order, observed that the appeal was filed on 25.06.2013, whereas the

Order-in-original was communicated to the Appellant on 30.01.2013 i.e. after a period of 146 days. In their grounds of appeal, the Appellant has submitted that inadvertently by a typographical mistake, the date of issue of Order-in-Original is shown as the date of communication. However, in the grounds of appeal, they have not stated the actual date of receipt of Order-in-Original.

3. Therefore, in the interest of justice to ascertain the fact of actual date of communication of Order-in-Original to the Appellant, it is appropriate to remand the matter to the learned Commissioner (Appeals). The Appellant is required to produce relevant evidence indicating the communication of the Order-in-Original and establish that the appeal has been filed within the prescribed time limit before Commissioner (Appeals).

4. Appeal is allowed by way of remand to the Adjudicating authority.

(Dictated in Open Court)

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

cbb