# CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
# MUMBAI

## WEST ZONAL BENCH

**Service tax Appeal No. 89311 of 2018**

(Arising out of Order-in-Appeal No. KLH-EXCUS-000-APP-056-2017-18 dated 10.04.2017 passed by the Commissioner of Central Excise & Service tax (Appeals-II), Kolhapur)

**S.B. Chougle** .....**Appellant**
**A.P. Nagaon, Tal. Hatkangale,**
**Dist. Kolhapur**

***VERSUS***

**Commissioner of CGST, Kolhapur** .....**Respondent**
**Vasant Plaza, Commercial Complex,**
**Rajaram Road, Bagal Chowk**
**Kolhapur**

**APPEARANCE:**

None for the appellant
Shri S.B. Mane, AC (AR) for the respondent

**CORAM:**
**Hon'ble Ms. Archana Wadhwa, Member (Judicial)**

**FINAL ORDER No: A/86633 / 2019**

DATE OF HEARING : 18.09.2019
DATE OF DECISION : 18.09.2019

Nobody appeared for the appellant. Accordingly, I have heard the Learned AR and gone through the impugned order passed by the Commissioner (Appeals) vide which he has rejected the appeal as barred by limitation.

2. It is seen that the order impugned before Commissioner (Appeals) was received by the appellant on 15.01.2014 and the appeal was filed on 01.05.2014 with a delay of 106 days. The appellate authority has observed that he has n powers to condone the delay beyond the period of 60 days, accordingly, appeal was rejected as barred by limitation.

3. In the memo of appeal, the appellant is not disputing the date of receipt of the impugned order or the date of filing appeal before the Commissioner (Appeals). I find the issue if no more *res integra* and stands settled by the Hon'ble Supreme Court in *Singh Enterprises v. CCE [2008 (221) ELT 163 (SC)].* It stands held by the Hon'ble Supreme Court that inasmuch the Act empowers the Commissioner (Appeals) to condone the delay of only 30 days he cannot act beyond the powers conferred under the Act and condone the delay of more than 30 days.

4. Inasmuch as the issue stands settled, I find no reason to interfere with the impugned order of Commissioner (Appeals). Accordingly, appeal is rejected.

(Dictated and pronounced in open court)

**(ARCHANA WADHWA)**
**MEMBER (JUDICIAL)**

//SR