

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, WEST ZONAL BENCH AT MUMBAI**

REGIONAL BENCH - COURT NO. 02

Service Tax Misc. Application (EH) No. 85232 of 2019
(on behalf of appellant)
in
Service Tax Appeal No. 88130 of 2018

(Arising out of Order-in-Appeal No. MUM-DGPM-WRU/App-120 to 121/2017-18 dated 19.04.2018 passed by Principal Additional Director General, Mumbai)

M/s Pfizer Ltd. **.....Appellant**
1802/1901, The Capital, Plot No. C-70, G
Block, Bandra Kurla Complex, Bandra
(East), Mumbai-400051

VERSUS

Commissioner of Service Tax-IV **.....Respondent**
Mumbai
4th Floor, Transport House, Poona Street,
Masjid (East), Mumbai 400009

WITH

Service Tax Misc. Application (EH) No. 85231 of 2019
(on behalf of appellant)
in
Service Tax Appeal No. 88135 of 2018

(Arising out of Order-in-Appeal No. MUM-DGPM-WRU/App-120 to 121/2017-18 dated 19.04.2018 passed by Principal Additional Director General, Mumbai)

M/s Pfizer Ltd. **.....Appellant**
1802/1901, The Capital, Plot No. C-70, G
Block, Bandra Kurla Complex, Bandra
(East), Mumbai-400051

VERSUS

Commissioner of Service Tax-IV **.....Respondent**
Mumbai
4th Floor, Transport House, Poona Street,
Masjid (East), Mumbai 400009

AND

Service Tax Misc. Application (EH) No. 85227 of 2019

(on behalf of appellant)

in

Service Tax Appeal No. 88881 of 2018

(Arising out of Order-in-Appeal No. MUM-DGPM-WRU/App-273/2017-18 dated 29.06.2018 passed by Principal Additional Director General, Mumbai)

M/s Pfizer Ltd.

.....Appellant

1802/1901, The Capital, Plot No. C-70, G
Block, Bandra Kurla Complex, Bandra
(East), Mumbai-400051

VERSUS

**Commissioner of C.G.ST.,
Mumbai East**

.....Respondent

4th Floor, Transport House, Poona Street,
Masjid (East), Mumbai 400009

Appearance:

Shri Prasad Paranjape along with Sanjeev Nair, Advocate for the
Appellant

Shri Suresh Merugu, Authorized Representative for the Respondent

**CORAM: Hon'ble Mr. S.K. Mohanty, Member (Judicial)
Hon'ble Mr. Sanjiv Srivastava, Member (Technical)**

FINAL ORDER NO. A/86689-86691 / 2019

Date of Hearing: 25.04.2019

Date of Decision: 25.04.2019

Per: S.K. MOHANTY

The applicant has filed these miscellaneous applications,
seeking for early hearing of appeals. Prayer made by the
applicant is considered and accordingly, the applications are
allowed. Since, the issue involved in the appeals lies on a narrow

compass, with the consent of both sides, the appeals are taken up for hearing and disposal today.

2. On perusal of the impugned orders dated 19.04.2018 and 29.06.2018, we find that the Learned Commissioner (Appeals) has rejected the appeals filed by the appellant on the ground that the appeals were not preferred before him within stipulated statutory time frame. On examination of the case records, we find that due to confusion in the preamble annexed with the adjudication orders, the appellant had entertained the reasonable belief that the appeal has to be filed within 3 months from the date of receipt of the adjudication order. Thus, under the circumstances, we are of the view that the delay caused in filing of appeal before the Commissioner (Appeals) can be condoned in the interest of justice inasmuch as the appellant had not deliberately defied the law in not presenting the appeal within the stipulated time frame.

3. Considering the fact that the Learned Commissioner (Appeals) has not discussed the merits of the case and decided the appeals solely on the ground of limitation, we are of the view that the matter should be remanded to him for condoning the delay and for deciding the appeals on merits.

4. Therefore, after setting aside the impugned orders, the matter is remanded to the Commissioner (Appeals) for deciding the appeals based on the available records. Needless to say that opportunity of hearing should be granted to the appellant before deciding the issue afresh.

5. In the result, the appeals are allowed by way of remand.

(Dictated and pronounced in the open court)

(S.K. Mohanty)
Member (Judicial)

(Sanjiv Srivastava)
Member (Technical)