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

REGIONAL BENCH - COURT NO. 02

Excise Appeal No. 85631 of 2018

(Arising out of Order-in-Appeal No. PUN-EXCUS-001-APP-780/2017-18 dated 04.12.2017 passed by Commissioner of Central Tax (Appeals-I), Pune)

M/s Morex Industries Pvt. Ltd. .....**Appellant**
Unit No.803, Ruby Crescent Business
Boulevard, Ashok Chakravarty Road,
Ashok Nagar, Kandivali (East),
Mumbai-400101

VERSUS

Commissioner of C.G.ST., Kolhapur .....**Respondent**
Vasant Plaza, Near Bagal Chowk,
Rajaram Road,
Kolhapur-416001

Appearance:

Shri A.D. Kambli, Consultant for the Appellant
Shri Sanjay Hasija, Authorized Representative for the Respondent

CORAM:
HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

FINAL ORDER NO. A/86865 / 2019

Date of Hearing: 18.09.2019
Date of Decision: 18.09.2019

Per: S.K. MOHANTY

Heard both sides and perused the records.

2. The appellant has filed this appeal against the impugned order dated 04.12.2017 passed by the Commissioner of Central Tax (Appeals-I), Pune. The appeal of the appellant was rejected by the learned Commissioner (Appeals) on the ground that the appeal was preferred by the appellant beyond the time limit of 90 days provided under the statute. He has relied upon the judgment of the Hon'ble Supreme Court in the case of "Singh

Enterprises V/s CCE [2008 (221) E.L.T. 163 (S.C.)]" to justify rejection of the appeal on the ground of limitation. On perusal of the case records including the relied upon judgments, I am of the considered view that the learned Commissioner (Appeals) has correctly rejected the appeal filed by the appellant as per the mandates of the statute.

3. Therefore, I do not find any infirmity in the impugned order dated 04.12.2017 passed by the Commissioner (Appeals). Accordingly, the appeal filed by the appellant is dismissed.

(Dictated and pronounced in the open court)

(S.K.Mohanty)
Member (Judicial)

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