

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

REGIONAL BENCH - COURT NO. 02

**Service Tax Miscellaneous Application (COD) No. 86469 of 2019**  
(on behalf of Appellant)  
**in**  
**Service Tax Appeal No. 88089 of 2019**

(Arising out of Order-in-Original No. 06/CGST-NM/ADC/KCK/2018-19 dated 30.10.2018 passed by Commissioner of Central Tax (GST & C.Ex.), Navi Mumbai)

**M/s IOT Infrastructure & Energy Services Ltd.** **.....Appellant**

Plot No. Y2, CeatTyre Road,  
Near Nahur Rly. Stn., Bhandup (West),  
Mumbai-400078

*VERSUS*

**Commissioner of C.G.ST,** **.....Respondent**  
**Navi Mumbai**

10<sup>th</sup> Floor, Satra Plaza,  
Palm Beach Road, Sector 19 D,  
Vashi, Navi Mumbai,  
Mumbai - 400705

**Appearance:**

None for the Appellant

Shri Nitin Tagade, 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/85092 / 2020**

Date of Hearing: 15.01.2020

Date of Decision: 15.01.2020

**Per: S.K. MOHANTY**

None appeared for the applicant, despite notice. Heard learned AR for Revenue. There is delay of 1 day in filing the appeal before the Tribunal. The delay is reasonable and accordingly, is condoned.

2. Feeling aggrieved with the order dated 30.10.2018 passed by the Commissioner of CGST & CX., Navi Mumbai, the appellant

herein has filed the appeal before the Tribunal. Insofar as filing of appeal before the Tribunal is concerned, Section 86 of the Finance Act, 1994 provides that the order passed by the Commissioner of Central Excise or the Commissioner of Central Excise (Appeals) can be appealed against before the Tribunal. In the present case, since the impugned order was passed by the Additional Commissioner, in terms of Section 86 *ibid*, the appeal before the Tribunal is not maintainable. Accordingly, the appeal filed by the appellant is dismissed on this ground alone.

(Dictated and pronounced in the open court)

**(S.K.Mohanty)**  
**Member (Judicial)**

**(Sanjiv Srivastava)**  
**Member (Technical)**

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