THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SRI JUSTICE T.AMARNATH GOUD

WRIT PETITION No.18612 of 2018

ORDER: *(per Hon'ble Sri Justice Sanjay Kumar)*

The petitioner seeks to assail the order dated 13.03.2015 passed by the Customs, Excise & Service Tax Appellate Tribunal, South Zonal Bench, Bangalore, in the appeal filed by it.

By the said order, the Tribunal held that the issue sought to be raised by the petitioner in the appeal stood covered by the decision of the Supreme Court in Singh Enterprises v. CCE, Jamshedpur[1] and dismissed the appeal.

It appears that being aggrieved by an order-in-original passed against it, the petitioner preferred an appeal before the Commissioner (Appeals) with delay. The petitioner seems to have sought condonation of delay of 161 days. The Commissioner (Appeals) rejected the appeal on the ground of limitation applying the law laid down by the Supreme Court in Singh Enterprises[1]. It is against this order of the Commissioner (Appeals) that the petitioner preferred an appeal before the Tribunal. The Tribunal held that the issue was no longer *res integra* in the light of the binding decision of the Supreme Court in Singh Enterprises[1] and affirmed the order of the Commissioner (Appeals).

Sri Ch. Madhav Raman, learned counsel representing Sri Raviteja Padiri, learned counsel for the petitioner, does not dispute the fact that the law laid down by the Supreme Court in Singh Enterprises[1] holds the field as on date.

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[1] 2008 (221) ELT 163 (SC)

In that view of the matter, the Commissioner (Appeals) did not err in dismissing the appeal filed by the petitioner on the ground of limitation. The order passed by the Tribunal affirming the order passed by the Commissioner (Appeals) also does not warrant interference.

The Writ Petition is utterly misconceived and is accordingly dismissed.

Pending miscellaneous petitions, if any, shall also stand dismissed. No order as to costs.

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JUSTICE SANJAY KUMAR

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JUSTICE T. AMARNATH GOUD

Date: 12.06.2018
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