IN THE HIGH COURT OF ORISSA AT CUTTACK

OTAPL No.3 of 2015

Sr. Divisional Commercial Manager, East Coast Railway. .... ***Appellant***

Mr. Gyanaloka Mohanty, Advocate

-versus-

Commissioner, Central Excise, Customs & Service Tax .... ***Respondent***

None

CORAM:
THE CHIEF JUSTICE
JUSTICE M. S. RAMAN

ORDER
01.12.2022

Order No.

03. 1. The short ground, on which the Customs, Excise and Service Tax Appellate Tribunal, East Regional Bench, Kolkata (CESTAT) dismissed the application filed by the present appellant for condonation of delay in filing S.T. Appeal No.75331 of 2014, was that the Commissioner (Appeals) had been itself dismissed the appeal on the ground of delay. The delay was to the extent of forty-seven days, whereas the Commissioner (Appeals) could not have condoned the delay beyond thirty days.

2. The above order of the Commissioner (Appeals) was not erroneous since indeed, he is not empowered to condone the delay beyond the limit of thirty days in addition to the statutory limit of sixty days for filing an appeal before him under Section 85 of the Finance Act, 1994.

3. Consequently, no substantial question of law arises for determination in the impugned order of the CESTAT.

4. The OTAPL is, accordingly, dismissed.

(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge

MRS/AKS