IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

CENTRAL EXCISE APPEAL NO.01 OF 2023
(The Senior Post Master, (GOP) General Post Office vs. Commissioner (Appeals), Central Excise and GST and another)

Office Notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders.	Court's or Judge's orders

Shri P.V. Navlani, Advocate for appellant.

CORAM : A.S. CHANDURKAR AND MRS.VRUSHALI V. JOSHI, JJ.
DATED : AUGUST 3, 2023

The challenge raised in the present appeal is to the order dated 20/6/2022 passed by the Customs, Excise and Service Tax Appellate Tribunal, Mumbai refusing to interfere with the order passed by the Commissioner (Appeals) by which he refused to condone the delay of 165 days.

2) It is not in dispute that the appeal under Section 85(3A) of the Finance Act, 1994 is required to be filed within a period of 60 days. Further time of 30 days is available for being condoned on sufficient cause. In view of decision in ***Singh Enterprises vs. Commissioner of Central Excise, Jamshedpur and others*** {(2008) 3 SCC 70}, delay beyond the aforesaid period of 90 days cannot be condoned. In that view of the matter, no error has been committed by the Commissioner (Appeals) while refusing to condone the delay. That order has been confirmed by the Customs, Excise and

Service Tax Appellate Tribunal, Mumbai. No substantial question of law arises. The appeal is, therefore, dismissed.

JUDGE JUDGE

khj

Digitally Signed By:KAMAL HUNDRAJ
JESWANI
Signing Date:04.08.2023 16:58