(2021) 03 CESTAT CK 0064

In the Customs, Excise And Service Tax Appellate Tribunal

Case No : Customs Appeal No. 40305 Of 2020

M/s.Groz Beckert Asia Pvt. Ltd., APPELLANT

Vs

Commissioner Of Customs (Air Cargo) RESPONDENT

Date of Decision : 23-03-2021

Acts Referred:

Citation : (2021) 03 CESTAT CK 0064

Hon'ble Judges : Sulekha Beevi C.S, J

Bench : Single Bench

Advocate : Sudeep Singh, M. Jagan Babu

Final Decision : Allowed

Judgement

1. Brief facts are that the appellant filed appeal challenging the rejection of SAD refund before the Commissioner (Appeals), who rejected the appeal as being time-barred.

2. On behalf of the appellant, the learned counsel Shri Sudeep Singh submitted that the Order-in-Original was issued by the department on 31.10.2019 and it was received by the appellant only on 04.11.2019. The Commissioner (Appeals) has computed the period of limitation from the date of issue by the department and not from the date when the same was delivered/received by the appellant. The appeal was filed before the Commissioner (Appeals) on 03.01.2020 which is well within time. The rejection of the appeal on the ground of limitation is made without appreciating proper facts. He prayed that the appeal may be allowed.

3. The learned Authorised Representative Shri M. Jagan Babu supported the findings in the impugned order. He submitted that when the copy of the Order-in-Original has been issued, the same is very well communicated to the appellant and, therefore, the date of issue is the starting date of limitation.

4. Heard both sides.

5. The appellant has produced tracking details of the consignment (Order-in-

Original) sent to the appellant by the department. The Consignment No.ET250992865IN has been delivered to the appellant only on 04.11.2019. I am convinced that the copy of the Order-in-Original was communicated to the appellant only on 04.11.2019. When the period of limitation is computed from 04.11.2019, the appeal is filed will within time. Hence, the impugned order is set aside, the appeal is remanded to the Commissioner (Appeals) who shall decide the case on merits as expeditiously as possible, from the date of receipt of this order. Appeal allowed.

(Dictated and pronounced in open court)

