

Seasons Polymers Vs. Cce

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Apr-27-2005

Judge : J Balasundaram, Vice, A M Moheb

Appellant : Seasons Polymers

Respondent : Cce

Judgement :

1. After hearing both sides on the application for waiver of pre-deposit of duty of Rs. 3,90,644/- and penalty of equal amount, we found that it was possible to hear and decide the appeal itself at this stage; hence with the consent of both sides and after waiving pre-deposit, we proceed to do so.

2. Against the confirmation of duty demand on dies & moulds and imposition of penalty, the assessee filed an appeal before the Commissioner(Appeals). He has, however, held that since the Order-in-Original was received by the appellants on 21.7.04, the appeal filed on 20.09.2004 is beyond the statutory period of limitation.

According to the Commissioner(Appeals), the last date for filing the appeal was on 19.09.2004. Since 19.9.04 was Sunday, the appeal could not have been filed on that date but it was filed only on next date that is on 20.9.2004 and there is no delay. We, therefore, set aside the impugned order and remand the case to the Commissioner(Appeals) for fresh decision on merits of the demand. He shall pass fresh orders after extending reasonable opportunity of hearing to the appellants.