



Vasudev Mehta

Issue Whether Commissioner (Appeals) has power to condone the delay in filing appeal filed beyond the time prescribed under section 85(3) of the Finance Act 1994. Held : No Brief Facts of the Case The appeal was directed against the order dated 22.01.2018 passed by the Commissioner (Appeals) dismissing the appeal filed to assail the order dated 30.01.2017 passed by the Assistant Commissioner solely for the reason that it was filed beyond the time prescribed under section 85(3) of the Finance Act, 1994 [The Finance Act]. It transpired from the records of the appeal that against the order dated 30.01.2017 passed by the adjudicating authority, which order.....