

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH: KOLKATA**

MA (COD)-E/77249/2018
AND
Excise Appeal No. 78633/2018

(Arising out of Order-in-Appeal No. 620/HWH/CE/2017-18 dated-06/03/2018 passed by the Commissioner of CGST & Central Excise (Appeals-II), Kolkata)

M/s. Walzen Strips Pvt. Ltd.

Applicant (s)/Appellant (s)

Versus

Commr. of CGST & C. Ex., Howrah

Respondent (s)

Appearance:

Sri N.K. Chowdhury, Advocate for the Appellant (s)

Shri T. Mondal, A.C. (A.R.) for the Respondent (s)

CORAM:

SHRI P.K. CHOUDHARY, HON'BLE JUDICIAL MEMBER

Date of Hearing/Decision :- 05.04.2019

ORDER NO: MO/75554/2019 & FO/A/75413/19

PER SHRI P.K. CHOUDHARY

The misc. application has been filed by the applicant/appellant for condoning the delay of 10 days in filing the appeal before the Tribunal.

2. Heard both sides and perused the appeal record.

3. In view of the submissions made by the Ld. Advocate and the reasons explained in the misc. application, the delay in filing the appeal before the Tribunal is hereby condoned. Misc. application is allowed.

4. With the consent of both sides, the appeal itself is taken up for hearing.

5. I find that the order-in-original dated- 29/12/2016 was communicated to the appellants on 17/01/2017. They were required to file the appeal before the Lower Appellate Authority on or before 18/03/2017 i.e. within 60 days from the date of communication of the adjudication order. The appeal was filed on 17/04/2017. The Ld. Commissioner (Appeal) rejected the appeal as time barred.

6. Heard the Ld. Advocate and perused the appeal record.

7. I find that the appeal was filed beyond the statutory period of 60 days but within the condonable period of 30 days. Under the circumstances, it would be appropriate to remit the matter to the Lower Appellate Authority to decide the appeal on merit. Accordingly, the matter is remanded to the Ld. Commr. (Appeal) to decide the appeal without going into the aspect of limitation. The appeal is allowed by way of remand.

(Dictated and pronounced in the open court)

P.K. CHOUDHARY
(JUDICIAL MEMBER)

k.b/-