

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA**

REGIONAL BENCH – COURT NO.1

S. Tax Appeal No. 77286 of 2018

Arising out of Order-in-Appeal No.134/S.Tax-I/Kol/2018 dated 15.02.2018
passed by Commissioner of CGST & CX, Kolkata.

M/s. Bank of India

Kolkata Mid Corporate Branch
5 B T M Sarani, Kolkata, West Bengal
700001

Appellant (s)

VERSUS

Commr. of CGST & CX, Kolkata North

GST Bhavan (2nd Floor), 180, Shantipally,
Rajdanga Main Road, Kolkata-700107

Respondent (s)

APPEARANCE :

Shri S. K. Goel, CA for the Appellant
Shri D. Halder, AC (AR) for the Respondent

CORAM:

**HON'BLE MR. P. K. CHOUDHARY, MEMBER (JUDICIAL)
ORDER NO. FO/75789/2019**

Date of Hearing/Date of Decision : 17/07/2019

PER P.K.CHOUDHARY :

Heard both sides and perused the appeal records.

2. I find that the Lower Appellate Authority has not decided the appeal on merits but rejected the same as time barred. I further observe that though the appeal was filed beyond the statutory period of 60 days, but has been filed within the condonable period of 30 days. Accordingly, I condone the delay in filing of the appeal before the Lower Appellate Authority and find it appropriate to remand the matter to the Lower Appellate Authority to decide the appeal on merits and pass the Order in-accordance with law. All issues are kept open. The appeal is allowed by way of remand to the Commissioner (Appeals).

(Dictated and pronounced in the open Court)

**Sd/-
(P. K. Choudhary)
Member (Judicial)**

Pooja