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

REGIONAL BENCH – COURT NO.1

Ex. Appeal No. 76246 of 2018

Arising out of Order-in-Appeal No.01/DGP-I/CT(Audit-II)/2017-18 dated 15/01/2018 passed by the Commissioner of Central Tax (Audit), Kolkata-II.

M/s. R. S. Concast Ltd.
Bamunara, P. S. Gopalpur
Banskopa, Durgapur Burdwan,
West Bengal-713212 **Appellant (s)**

VERSUS

Commr. of CGST & CX, Bolpur
Nanoor, Chandidas Road & NBSP Bolpur
West Bengal, 731204
Respondent (s)

APPERANCE :

None for the Appellant
Shri S. S. Chattopadhyay, A. R. for the Respondent

CORAM:
HON'BLE MR. P. K. CHOUDHARY, MEMBER (JUDICIAL)

ORDER NO.FO/76995/2019

Date of Hearing : 19 December 2019
Date of Decision : 19 December 2019

PER P. K. CHOUDHARY :

None appeared on behalf of the appellant. Since the issue lies in a narrow campass, the matter is taken up for hearing in the absence of the appellants and with the consent of the Ld. Departmental Representative.

3. Heard the Ld. Departmental Representative and perused the appeal records.

4. I find that the Lower Appellate Authority has not decided the appeal on merits but has rejected the same as time barred. On perusal of records, I find that the Order-in-Original dt. 26/09/2012 was received by the appellant on 05/10/2012 and accordingly, they were required to file the appeal before the Lower Appellate Authority on or before 05/12/2012. The appeal was filed only on 28/12/2012 i.e. after a delay of 23 days. I also find that the appeal was filed beyond the statutory period of 60 days but within the condonable period of 30 days. Accordingly, I condone the delay in filing of the appeal before the Lower

Appellate Authority and remand the matter to the Ld. Commissioner (Appeals) for deciding the appeal on merits.

5. In view of the above discussions, the appeal is allowed by way of remand to the Ld. Commissioner (Appeals).

(Dictated and pronounced in the open Court.)

Sd/-

(P. K. Choudhary)
Member (Judicial)

Pooja