

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

REGIONAL BENCH - COURT NO.2

Service Tax Appeal No.79727 of 2018

(Arising out of Order-in-Appeal No.09/ASN-I/CT(Audit-II)/2017-18 dated 08.02.2018 passed by Commissioner of Central Tax (Audit), Kolkata-II Commissionerate (Appeals).)

M/s. Damodar Ispat Limited

(Jamuria Industrial Estate, Damodarpur, P.O.-Jamuria,
Dist: Burdwan, West Bengal-Pin-713336 (W.B.).)

...Appellant

VERSUS

Commissioner of CGST & CS, Bolpur Commissionerate

.....Respondent

(Sian, Bolpur, District-Birbhum, West Bengal, Pin-731204.)

APPEARANCE

NONE for the Appellant (s)

Shri H.S.Abedin, Authorized Representative for the Respondent (s)

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

FINAL ORDER NO. 75272/2020

DATE OF HEARING : 7 February 2020

DATE OF DECISION : 7 February 2020

P.K.CHOUDHARY :

When the matter was called, none appeared on behalf of the appellant. Heard the learned Authorized Representative for the respondent Revenue and perused the appeal records.

2. I find that the appellants had received Order-in-Original dated 28.12.2012 on 15.01.2013 and accordingly they were required to file the appeal on or before 16.03.2013 and the appeal was filed by the appellants before the lower appellate authority on 22.03.2013 i.e. after a delay of 6(six) days. I observe that the lower appellate authority has not condoned the delay and rejected the appeal before him without

going into the merits of the case. I find that the appellants had filed the appeal quite beyond the statutory period of 60(sixty) days, but within the condonable period of 30(thirty) days. I condone the delay in filing the appeal before the lower appellate authority. It would be appropriate the remand the matter to the lower appellate authority for deciding on merits. Needless to mention a reasonable opportunity of hearing be granted to the appellant. All issues are kept open. Both sides are liberty to place evidences in their favour. Appeal is thus allowed by way of remand.

(Dictated and pronounced in the open Court.)

SD/
(P.K.CHOUDHARY)
MEMBER (JUDICIAL)

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