

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

REGIONAL BENCH – COURT NO.2

Customs Appeal No.78487 of 2018

(Arising out of Order-in-Appeal No.Kol/Cus(CCP)/AA/1305/2018 dated 10.07.2018
passed Commr. (Appeals I) of Customs, Kolkata)

Mr.Tarun Ghosh

Vill-Basanta, P.O.Trimohini,P.S.-Hili,Dist.-Dakshin Dinajpur, Pin-733126

Appellant

VERSUS

Commr. of Customs (Prev.), Kolkata

15/1 Strand Road, Kolkata 700001

Respondent

APPEARANCE :

Shri Arijit Chakraborty, Advocate for the Appellant

Shri A.Singh,Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO.- FO/75393/2020

DATE OF E-HEARING : 04.09.2020

DATE OF DECISION : 04.09.2020

PER P.K.CHOUDHARY :

Heard both sides and perused the appeal records.

2. I find that the Learned Commissioner (Appeals) has not decided the appeal on merit, but have rejected the same as time barred. The appeal was filed before the lower Appellate Authority after expiry of 60 days i.e. the statutory period for filing of the appeal, but was filed within the condonable period. The delay in filing of the appeal before the lower Appellate Authority is condoned.

3. In view of the above discussions, it would be appropriate to remand the matter to the lower Appellate Authority for deciding the

appeal on merit, without going into the aspect of limitation. All issues are kept open.

4. The appeal is allowed by way of remand.

(Dictated and pronounced in the open court.)

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

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