

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

REGIONAL BENCH – COURT NO.2

Customs Appeal No.75413 of 2020

(Arising out of Order-in-Appeal No.KOL/CUS(CCP)/AKR/814/2019 dated 23.12.2019 passed Commr. (Appeals) of Customs, Kolkata)

Mr.Sunil Mahadev Pawar

S/o Mahadev Pawar, 11,Hanspukuria, 1st Lane, Kolkata-700007

Appellant

VERSUS

Commr. of Customs (Prev.), Kolkata

15/1 Strand Road, Kolkata

Respondent

APPEARANCE :

Shri Debaditya Banerjee, Advocate for the Appellant

Shri A.K.Singh, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO.75040/2021

DATE OF E-HEARING : 24.02.2021

DATE OF DECISION : 24.02.2021

PER P.K.CHOUDHARY :

Heard both sides through video conferencing and perused the appeal records.

2. On perusal of records, I find that the Order-in-Original dated 27.03.2019 was received by the appellant on 27.04.2019 and accordingly, they were required to file an appeal on or before 27.06.2019, but the appeal was filed only on 24.07.2019. I find that though the appeal was filed beyond the statutory period of 60 days, but it was filed well within the condonable period of 30 days. The Ld.Advocate for the appellant, submits that the delay in filing the appeal before the lower appellate authority occurred owing to delaying deposit of the mandatory pre-deposit and also in compilation of the appeal documents. In view of the submissions as made by the Ld.Advocate, the delay in filing of the appeal before the first appellate authority is

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hereby condoned. Since, the lower appellate authority has not decided the appeal on merit, I find it appropriate to remand the matter to the lower appellate authority to decide the appeal on merit without visiting the aspect of limitation. Needless to mention, a reasonable opportunity of hearing be granted to the appellant to present their case. Both sides are at liberty to produce evidences in their support.

3. In the result, the Appeal filed by the appellant is allowed by way of remand.

(Dictated and pronounced in the open court.)

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

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