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

REGIONAL BENCH - COURT NO.2

Customs Appeal No.76646 of 2019

(Arising out of Order-in-Appeal No.05/CUS(A)/GHY/2019 dated 27.02.2019 passed by Commissioner(Appeals), CGST, Central Excise & Customs, Guwahati.)

M/s. Shri Rintu Halder
(S/o. Shri Arup Halder, Gangadaspur, P.O.: Kshirpai, P.S.: Chandrakona, Dist: West Medinipur, Pin-721232, West Bengal.)

...Appellant

VERSUS

Commissioner of Customs(Preventive), Shillong
.....Respondent
(110, Mahatma Gandhi Road, NER, Shillong-793001, Meghalaya.)

APPEARANCE

Shri Debaditya Banerjee, Advocate for the Appellant (s)
Shri M.P.Toppo, Authorized Representatie for the Respondent (s)

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

FINAL ORDER NO. 75586/2021

DATE OF HEARING : 8 September 2021
DATE OF DECISION : 8 September 2021

P.K.CHOUDHARY :

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

2. I find that the learned Commissioner(Appeals) chose not to condone the delay in filing the Appeal before him and rejected the Appeal as time barred.

3. Shri Debaditya Banerjee, learned Advocate, appearing on behalf of the Appellant vehemently argued that since the Appellant resides in a very remote part of West Medinipur district and much time lapsed in compilation of the documents and movement of the Appeal papers between Kolkata and Chandrakona and the delay was unintended.

4. Under the circumstances, the delay in filing the Appeal before the First Appellate Authority is condoned. It would be appropriate to remand the matter to the learned Commissioner(Appeals) to decide the Appeal on merits without visiting the aspect of limitation.

The Appeal is thus allowed by way of remand to the learned Commissioner(Appeals). Needless to mention, a reasonable opportunity of hearing may be granted to the Appellant.

(Dictated and pronounced in the open Court.)

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

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