

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

REGIONAL BENCH - COURT NO.2

Customs Miscellaneous Application No.75297 of 2022 (EH)
(On behalf of Appellant)

And

Customs Appeal No.75668 of 2020

(Arising out of Order-in-Appeal No.KOL/CUS(PREV)/WB/AKR/190/2020 dated 27.02.2020 passed by Commissioner of Customs(Appeals), Kolkata.)

Shri Punam Verma

(S/o of Shri Gobind Prasad Verma, 18, Hanspukur 1st Lane, 2nd Floor, Kolkata-700007.)

...Appellant

VERSUS

Commissioner of Customs (Preventive), Kolkata

.....Respondent

(15/1, Strand Road, Custom House, Kolkata-700001.)

APPEARANCE

Ms.Atika Sumran Ahmed, Advocate for the Appellant (s)

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

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

MISCELLANEOUS ORDER NO. 75269/2022

FINAL ORDER NO. 75510/2022

DATE OF HEARING : 2 September 2022

DATE OF DECISION : 2 September 2022

P.K.CHOUDHARY :

The present Miscellaneous Application has been filed by the Applicant/Appellant for early hearing of the Appeal.

2. I find that the Order-in-Original dated 13.03.2019 was received by the assessee on 18.03.2019 and an Appeal was filed before the First Appellate Authority on 28.05.2019 after a delay of 10 (ten) days. I also find that the Ld.Commissioner(Appeals) has not decided the Appeal on merits and has rejected the same as time barred. Though the Appeal was filed beyond the statutory period of 60(sixty) days, but was filed

within the condonable period of 30(thirty) days. The Ld.Commissioner(Appeals) observed that Appellant could not cite any convincing/sufficient ground for filing the Appeal beyond the stipulated period of 60(sixty) days. Hence, he chose not to condone the delay.

3. In view of the submissions made by the Ld.Advocate, the delay in filing the Appeal before the First Appellate Authority is hereby condoned and the matter is remanded to the Ld.Commissioner(Appeals) to decide on merits. Needless to mention, a reasonable opportunity of hearing be granted to the Appellant. All issues are kept open. Both sides are at liberty to place evidences in their favour.

Appeal is thus allowed by way of remand. Miscellaneous Application, filed by the Appellant for early hearing of the Appeal, also gets disposed of.

(Dictated and pronounced in the open Court.)

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

sm