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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 76650 of 2019

Arising out of Order-in-Appeal No.324/RAN/19 Dated 25/04/2019 passed by Commissioner (Appeals), Central Goods & Service Tax, Central Excise, Ranchi.

M/s. Aegis Logistics Limited
(Plot No. IVA/B, HPCL, Bokro POL Depot,
Biada Industrial Area, Bokaro Steel City-827104)

Appellant (s)

VERSUS

Commr. of CGST & CX, Ranchi Commissionerate
(6th Floor, Central Revenue Building, 5A-Main Road, Ranchi)

Respondent (s)

APPERANCE :
None for the Appellant
Mr. P. K. Ghosh, Authorized Representative for the Respondent

CORAM:
HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)

FINAL ORDER NO.75364/2023

Date of Hearing : 9 May 2023
Date of Decision : 9 May 2023

PER R. MURALIDHAR

No one appeared on behalf of the Appellant.

2. Perused the Appeal papers with the help of Learned AR.

3. He submits that the Commissioner (Appeals) has dismissed their Appeal on the ground that the Appellant has filed the Appeal with a delay of 2o days. There is no dispute that the Appeal has been filed with the delay of 20 days only.

4. In terms of Proviso to Section 85 (3) of the Finance Act, 1994, the Commissioner (Appeals) has the power to condone delay upto 30 days which I feel should have been considered by him by passing the OIA.

5. Taking the view that the Appellant has provided sufficient reason for filing his Appeal with a delay of 20 days, the same is required to be condoned. I direct the Commissioner (Appeals) to condone this delay and take up the Appeal on merits.

(Dictated and pronounced in the open court.)

Sd/-

(R. Muralidhar)
Member (Judicial)

Pooja