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

REGIONAL BENCH – COURT NO.2

Customs Appeal No. 76532 of 2019

(Arising out of Order-in-Appeal No.KOL/CUS(PORT)/49-50/2019 Dated 14.03.2019 passed by Commissioner of Customs (Appeal), Kolkata.

M/s. Auto Trendz Impex Pvt. Ltd.
(195, Block-J, New Alipore, Kolkata-700053)

Appellant

VERSUS

Commissioner of Customs (Port), Kolkata
(15/1, Strand Road, Kolkata-700001) **Respondent**

With

Customs Appeal No. 76533 of 2019

(Arising out of Order-in-Appeal No.KOL/CUS(PORT)/49-50/2019 Dated 14.03.2019 passed by Commissioner of Customs (Appeal), Kolkata.

M/s. Auto Trendz Impex Pvt. Ltd.
(195, Block-J, New Alipore, Kolkata-700053)

Appellant

VERSUS

Commissioner of Customs (Port), Kolkata
(15/1, Strand Road, Kolkata-700001) **Respondent**

And

Customs Appeal No. 76534 of 2019

(Arising out of Order-in-Appeal No.KOL/CUS(PORT)/51/2019 Dated 14.03.2019 passed by Commissioner of Customs (Appeal), Kolkata.

M/s. Auto Trendz Impex Pvt. Ltd.
(195, Block-J, New Alipore, Kolkata-700053)

Appellant

VERSUS

Commissioner of Customs (Port), Kolkata
(15/1, Strand Road, Kolkata-700001) **Respondent**

APPEARANCE :

None for the Appellant
Mr. Faiz Ahmed, Authorized Representative for the Respondent

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

Customs Appeal Nos. 76532-76534 of 2019

FINAL ORDER NO.75692-75694/2023

Date of Hearing : 13 June 2023
Date of Decision : 13 June 2023

PER R. MURALIDHAR

Inspite of notice and a clear order earlier, the Appellant is not present when the Appeals have been taken up for hearing today.

2. Perused the Appeal Papers and other documents with the help of Learned AR.

3. From these Appeals, it is seen that the Commissioner (Appeals) has dismissed their Appeal on the sole ground that the Appeals were filed after more than 90 days i.e. 60 days + 30 days, i.e. beyond the condonable period within the powers of the Commissioner (Appeals). The details of the delay in each of the Appeal before Commissioner (Appeals) is as under:-

SI No.	CESTAT Appeal No.	Number of Days of Delay
1.	C/76532/2019	139 Days
2.	C/76533/2019	384 Days
3.	C/76534/2019	217 Days

4. It is seen from the above table that in all these cases, the Appellant has filed the Appeal after more than 90 days. The Commissioner (Appeals) has power to condone the delay upto 30 days after the normal period of 60 days as per Proviso to Section 35(1) of the CEA, 1944. It has been held in the case of Singh Enterprises [2008 (221) ELT 163(SC) by the Hon'ble Supreme Court that in the case where the Appeal is filed before the Commissioner (Appeals) beyond 90 days, there is no power to condone such delay.

5. Respectfully following this decision, I dismiss the above three Appeals.

(Dictated and pronounced in the open court.)

Sd/-

(R. Muralidhar)
Member (Judicial)

Pooja