

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

REGIONAL BENCH – COURT NO.2

Customs Appeal No. 76666 of 2019

(Arising out of Order-in-Appeal No.KOL/CUS(CCP)/AA/281/2019 Dated 16.04.2019
passed by Principal Commissioner of Customs (Appeals), Kolkata)

M/s. Bapi Das

(Paschim Hridaypur, Nabadal Road, P.O. Hridaypur, P.S. Barasat, Kolkata-700127)

Appellant

VERSUS

Commissioner of Customs (Preventive), Kolkata

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

Respondent

APPEARANCE :

Mr. Shovendu Banerjee, Advocate for the Appellant

Mr. Tariq Sulaiman, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO.75760/2023

Date of Hearing : 20 June 2023

Date of Decision : 20 June 2023

PER R. MURALIDHAR

The Learned Advocate appearing on behalf of the Appellant submits that the Commissioner (Appeals) has dismissed their Appeal on the ground that the same was filed with a delay of 9 days.

2. As the Commissioner has power to condone the delay upto 30 days.

I direct the Commissioner (Appeals) to condone the delay and take up the Appeal for disposal.

3. Appeal is allowed by way of remand to the Commissioner (Appeals)

(Dictated and pronounced in the open court.)

Sd/-

**(R. Muralidhar)
Member (Judicial)**

Pooja