

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

REGIONAL BENCH - COURT NO.1

Service Tax Appeal No.75271 of 2023

(Arising out of Order-in-Appeal No.06/S.Tax/SIg/Appeal/2017 dated 02.11.2017
passed by Commissioner of CGST & CX, Siliguri Appeal Commissionerate, Siliguri.)

Bankura Municipality
(Machantala, Bankura-722101.)

...Appellant

VERSUS

Commissioner of CGST & CX, Bolpur Commissionerate
.....Respondent
(Nanor Chandidas Road, Sian, Bolpur, Dist: Birbhum, West Bengal.)

WITH

Service Tax Appeal No.75350 of 2023

(Arising out of Order-in-Appeal No.05/S.Tax/SIg/Appeal/2017 dated 02.11.2017
passed by Commissioner of CGST & CX, Siliguri Appeal Commissionerate, Siliguri.)

Bankura Municipality
(Machantala, Bankura-722101.)

...Appellant

VERSUS

Commissioner of CGST & CX, Bolpur Commissionerate
.....Respondent
(Nanor Chandidas Road, Sian, Bolpur, Dist: Birbhum, West Bengal.)

APPEARANCE

Shri Souvik Guha, Advocate for the Appellant (s)
Shri A.Roy, Authorized Representative for the Revenue

**CORAM: HON'BLE SHRI ASHOK JINDAL, MEMBER(JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER(TECHNICAL)**

FINAL ORDER NO. 75773-75774/2023

DATE OF HEARING : 19 June 2023
DATE OF DECISION : 19 June 2023

Per : ASHOK JINDAL :

The appellants are in appeal against the impugned orders wherein the appeals are dismissed by the Ld. Commissioner (Appeals) as time barred.

2. The facts of the case are that the adjudication order dated 24.08.2016 was received by the appellant on 07.09.2016 and the appeals against the said orders have been filed on 22.12.2016 i.e. after 105 (one hundred and five) days of the receipt of the adjudication order.

3. As per the provisions of section 85(3)(A) of the Finance Act, 1994, w.e.f. 28.05.2012 any person aggrieved by the adjudication order can file an appeal before the Ld. Commissioner (Appeals) within two months of the receipt of the adjudication order and the said time can be extended by another one month if sufficient cause for non-filing the appeal has been explained. Therefore, as per the said provisions, the appeal is required to be filed within 3 (three) months from the receipt of the adjudication order.

4. In this case, the appeals have been filed by the appellant beyond the time limit prescribed in terms of section 85(3)(A) of the Finance Act, 1994, therefore Ld. Commissioner (Appeals) has rightly dismissed the appeals as time barred.

In view of this, we do not find any infirmity in the impugned orders. The same are upheld. The appeals filed by the appellants are dismissed.

(Operative part of the order was pronounced in the open Court.)

Sd/
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)