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

REGIONAL BENCH – COURT NO. 1

Customs Appeal No. 75294 of 2018

(Arising out of Order-in-Appeal No.01/CUS/CCP-GST/2017 dated 25.10.2017 passed by Commissioner (Appeals) GST, CX & Customs, Bhubaneswar)

Jindal Steel And Power Ltd. **: Appellant**

VERSUS

Commissioner of CGST & Central Excise, Bhubaneshwar **: Respondent**

With

Customs Appeal No. 75295 of 2018

(Arising out of Order-in-Appeal No.11/CUS/CCP-GST/2017 dated 25.10.2017 passed by Commissioner (Appeals) GST, CX & Customs, Bhubaneswar)

Jindal Steel And Power Ltd. **: Appellant**

VERSUS

Commissioner of CGST & Central Excise, Bhubaneshwar **: Respondent**

With

Customs Appeal No. 75296 of 2018

(Arising out of Order-in-Appeal No.10/CUS/CCP-GST/2017 dated 25.10.2017 passed by Commissioner (Appeals) GST, CX & Customs, Bhubaneswar)

Jindal Steel And Power Ltd. **: Appellant**

VERSUS

Commissioner of CGST & Central Excise, Bhubaneshwar **: Respondent**

With

Customs Appeal No. 75297 of 2018

(Arising out of Order-in-Appeal No.09/CUS/CCP-GST/2017 dated 25.10.2017 passed by Commissioner (Appeals) GST, CX & Customs, Bhubaneswar)

Jindal Steel And Power Ltd. **: Appellant**

VERSUS

Commissioner of CGST & Central Excise, Bhubaneshwar **: Respondent**

With

Customs Appeal No. 75298 of 2018

(Arising out of Order-in-Appeal No.08/CUS/CCP-GST/2017 dated 25.10.2017 passed by Commissioner (Appeals) GST, CX & Customs, Bhubaneswar)

Jindal Steel And Power Ltd. **: Appellant**

VERSUS

Commissioner of CGST & Central Excise, Bhubaneshwar **: Respondent**

With

Customs Appeal No. 75299 of 2018

(Arising out of Order-in-Appeal No.07/CUS/CCP-GST/2017 dated 25.10.2017 passed by Commissioner (Appeals) GST, CX & Customs, Bhubaneswar)

Jindal Steel And Power Ltd. **: Appellant**

VERSUS

Commissioner of CGST & Central Excise, Bhubaneshwar **: Respondent**

With

Customs Appeal No. 75300 of 2018

(Arising out of Order-in-Appeal No.06/CUS/CCP-GST/2017 dated 25.10.2017 passed by Commissioner (Appeals) GST, CX & Customs, Bhubaneswar)

Jindal Steel And Power Ltd. **: Appellant**

VERSUS

Commissioner of CGST & Central Excise, Bhubaneshwar **: Respondent**

With

Customs Appeal No. 75301 of 2018

(Arising out of Order-in-Appeal No.05/CUS/CCP-GST/2017 dated 25.10.2017 passed by Commissioner (Appeals) GST, CX & Customs, Bhubaneswar)

Jindal Steel And Power Ltd. **: Appellant**

VERSUS

Commissioner of CGST & Central Excise, Bhubaneshwar **: Respondent**

With

Customs Appeal No. 75302 of 2018

(Arising out of Order-in-Appeal No.04/CUS/CCP-GST/2017 dated 25.10.2017 passed by Commissioner (Appeals) GST, CX & Customs, Bhubaneswar)

Jindal Steel And Power Ltd. : Appellant

VERSUS

Commissioner of CGST & Central Excise, Bhubaneshwar : Respondent

With

Customs Appeal No. 75303 of 2018

(Arising out of Order-in-Appeal No.03/CUS/CCP-GST/2017 dated 25.10.2017 passed by Commissioner (Appeals) GST, CX & Customs, Bhubaneswar)

Jindal Steel And Power Ltd. : Appellant

VERSUS

Commissioner of CGST & Central Excise, Bhubaneshwar : Respondent

With

Customs Appeal No. 75304 of 2018

(Arising out of Order-in-Appeal No.02/CUS/CCP-GST/2017 dated 25.10.2017 passed by Commissioner (Appeals) GST, CX & Customs, Bhubaneswar)

Jindal Steel And Power Ltd. : Appellant

VERSUS

Commissioner of CGST & Central Excise, Bhubaneshwar : Respondent

APPEARANCE:

Shri Subrata Debnath, Authorized Representative for the Appellant

Shri Rahul Tangri, Advocate for the Respondent

CORAM:

HON'BLE SHRIASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 76049-76059/ 2024

DATE OF HEARING :05.06.2024

DATE OF HEARING: 05.06.2024

Order : [Per Shri Ashok Jindal]

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

2. The facts of the case are that the appellants filed appeals before the Ld. Commissioner (Appeals) beyond the time limit prescribed under section 128(1) of the Customs Act, 1962 wherein time limit is prescribed as an appeal is to be filed before the Ld. Commissioner (Appeals) against adjudication order within 60 days of the communication of the adjudication order. In these appeals in hand, the appellant filed the appeals before the Ld. Commissioner (Appeals) admittedly beyond 60 days limit within condonable period i.e. within 30 days if the Ld. Commissioner (Appeals) is satisfied for the reason of causing delay. The appellant has also filed the applications for condonation of delay before the Ld. Commissioner (Appeals) who did not consider the same and dismiss the appeals as time barred.

3. Against the said orders, the appellants are before us.

4. Heard the parties.

5. Considering the fact that the appeals have been filed by the appellants before the Ld. Commissioner (Appeals) although beyond time limit prescribed under section 128 (1) of the Customs Act, 1962 but within the condonable period.

6. In that circumstances, in the interest of justice, the delay is required to be condoned. Accordingly, we condone the delay in filing appeals before the Ld. Commissioner (Appeals). Therefore, we set aside the impugned order.

7. Further we take note on the fact that Ld. Commissioner (Appeals) has not decided the issue on merit therefore, we remand the matter back to the Ld. Commissioner (Appeals) to decide the appeals within 60 days of the receipt of this order considering the contention of the appellants on merits and pass an order in accordance with law.

8. Appeals are disposed off by way of remand.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

RG