

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

REGIONAL BENCH - COURT NO.1

Customs Appeal No.75791 of 2021

(Arising out of Order-in-Appeal No.KOL/CUS(PORT)/AKR/621-644/2021 dated 12.08.2021 passed by Commissioner of Customs (Appeals), Kolkata.)

M/s. Century Aluminium Mfg. Co.Ltd.

(Raja Road, Sukchar, Sodepur, 24 Pgs (North), West Bengal.)

...Appellant

VERSUS

Commissioner of Customs (Port), Kolkata

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

.....Respondent

WITH

(i) Customs Appeal No.75813 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (ii) Customs Appeal No.75814 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (iii) Customs Appeal No.75815 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (iv) Customs Appeal No.75816 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (v) Customs Appeal No.75817 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (vi) Customs Appeal No.75818 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (vii) Customs Appeal No.75833 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (viii) Customs Appeal No.75834 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (ix) Customs Appeal No.75835 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (x) Customs Appeal No.75836 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (xi) Customs Appeal No.75837 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (xii) Customs Appeal No.75838 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (xiii) Customs Appeal No.75839 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (xiv) Customs Appeal No.75840 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (xv) Customs Appeal No.75841 of 2021 (M/s. Century Aluminium

Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (xvi) Customs Appeal No.75842 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (xvii) Customs Appeal No.75845 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (xviii) Customs Appeal No.75846 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (xix) Customs Appeal No.75847 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (xx) Customs Appeal No.75848 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (xxi) Customs Appeal No.75849 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (xxii) Customs Appeal No.75850 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (xxiii) Customs Appeal No.75851 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (xxiv) Customs Appeal No.75123 of 2022 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (xxv) Customs Appeal No.75124 of 2022 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata);

(i) to (xxiii) (Arising out of Order-in-Appeal No.KOL/CUS(PORT)/AKR/621-644/2021 dated 12.08.2021 passed by Commissioner of Customs (Appeals), Kolkata.)

(xxiv) to (xxv) (Arising out of Order-in-Appeal No.KOL/CUS(PORT)/AKR/871-872/2021 dated 29.12.2021 passed by Commissioner of Customs (Appeals), Kolkata.)

APPEARANCE

Shri Harsh Gadodia, Chartered Accountant for the Appellant (s)
Shri S. Debnath, Authorized Representative for the Revenue

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

FINAL ORDER NO. 75969-75994/2023

DATE OF HEARING : 6 July 2023
DATE OF DECISION : 6 July 2023

Per : ASHOK JINDAL :

The appellant is before us against the impugned orders wherein the Ld.Commissioner(Appeals) had dismissed their appeals as time

Customs Appeal Nos.75791, 75813-75818, 75833-75842, 75845-75851 of 2021
And
Customs Appeal Nos.75123-75124 of 2022

barred in terms of section 128(1) of Customs Act, 1962 wherein the appellant before the Ld.Commissioner(Appeals) is required to file appeals within 60(sixty) days of the receipt of the adjudication order. The said period can be extended by 30(thirty) days on showing sufficient cause for not filing the appeal within the said period. Thereafter the Ld.Commissioner(Appeals) has no power to extend the limitation period. Against the said order, the appellants are before us.

2. Heard the Ld.Counsel for the appellants.

3. Considering the fact that during COVID-19 period the Hon'ble Apex Court suo motu has taken a decision in Writ Petition Civil No.3/2020 vide Order dated 10.01.2022, wherein it has been held that any appeal which is required to be filed during the period from 15.03.2020 till 28.02.2022, the statutory period of limitation is not applicable. Therefore, we hold that the appeals filed by the appellants before the Ld.Commissioner(Appeals) in time and remand the matter back to the Ld.Commissioner(Appeals) to decide the issue on merits.

4. We expect that Ld.Commissioner(Appeals) shall pass the order within 30(thirty) days of receipt of this order in accordance with law.

(Dictated and pronounced in the open Court.)

Sd/
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)