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

REGIONAL BENCH – COURT NO. 1

Customs Appeal No. 75152 of 2021

(Arising out of Order-in-Appeal No. KOL/CUS(PORT)/156/2020 dated 03.01.2020 passed by the Commissioner of Customs (Appeals), 3rd Floor, Custom House, 15/1, Strand Road, Kolkata – 700 001)

M/s. Fleeting Vanijya Private Limited **: Appellant**
22, B.R.B. Basu Road, Canning Street,
3rd Floor, Room No. 33,
Kolkata – 700 001

VERSUS

Commissioner of Customs (Port) **: Respondent**
Custom House, 15/1, Strand Road,
Kolkata – 700 001

APPEARANCE:

Shri K.K. Sanyal, Consultant for the Appellant

Shri Tariq Sulaiman, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI R. MURALIDHAR, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 77245 / 2024

DATE OF HEARING / DECISION: 05.11.2024

ORDER: [PER SHRI R. MURALIDHAR]

The appellant, being agitated by the assessment of the Bill-of-Entry No. 6440283 dated 18.05.2018, had filed an appeal before the Ld. Commissioner (Appeals) on 31.07.2018. In the normal course, the appeal should have been filed within a period of sixty days. Here, the appellant has filed the said appeal after sixty days, with a delay of about 10 days. The Ld. Commissioner (Appeals) has dismissed the appeal so filed without condoning the delay of about 10 days.

2. We find that the Ld. Commissioner (Appeals) has the power to condone a delay up to thirty days, which ought to have been exercised in the instant case. We hold that the appellant has properly filed the appeal within the condonable period of thirty days.

3. Accordingly, we direct the Ld. Commissioner (Appeals) to take up the appeal on its merits and decide the issue within a period of four months from the date of receipt of this communication.

4. The appeal stands disposed of in the above manner.

(Dictated and pronounced in the open court)

Sd/-
(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/-
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd