

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

REGIONAL BENCH – COURT NO.1

Service Tax Appeal No.76355 of 2024
(Defect Diary No.76411 of 2024)

(Arising out of Order-in-Appeal No.90/Bol-ST/2023-24 dated 14.06.2023 passed by Commissioner (Appeals) of CGST & Excise, Siliguri)

M/s Samir Kumar Patra
(Bhutargora, Dubrajpur, Indpur, Bankura-722136)

Appellant

VERSUS

Commissioner of CGST & Central Excise, Bolpur
(Nanoor Chandidas Road, SIAN, Dist. Birbhum, Bolpur, West Bengal, Pin-731204)

Respondent

APPEARANCE :

Shri Siddharta Pratim Dutta, Advocate for the Appellant
Shri D.Sue, Authorized Representative for the Respondent

CORAM:

HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE MR.K.ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.77539/2024

DATE OF HEARING : 14 NOVEMBER 2024
DATE OF DECISION : 14 NOVEMBER 2024

Per Ashok Jindal :

Today, we consider the application for condonation of delay filed by the appellant for the delay of 248 days in filing the appeal on the ground that the User ID & Password were not given to them for making mandatory predeposit. Therefore, they could not file appeal in time and as soon as, they got User ID & Password, they paid the predeposit.

2. Considering the facts that the delay was not intentional by the appellant, therefore, the delay in filing the appeal is condoned.

3. After hearing both the parties, we find that the appeal itself can be taken up for disposal at this stage.

4. As the Id.Commissioner (Appeals) has dismissed their appeal for non-compliance of pre-deposit of 7.5% of the amount in dispute and now the appellant has made pre-deposit of 10%, in that circumstances, it would be in the interest of justice, we set aside the impugned order and remand the matter back to the Id.Commissioner (Appeals) to decide the issue on merit without insisting any pre-deposit. Therefore, we do so and we remand the matter to the Id.Commissioner (Appeals) to decide the appeal within 90 days from the date of receipt of this order without insisting any further pre-deposit from the appellant.

5. The appeal is disposed off by way of remand.

(Dictated and pronounced in the open court)

(Ashok Jindal)
Member (Judicial)

(K.Anpazhakan)
Member (Technical)

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