

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

REGIONAL BENCH – COURT NO.1

Customs Appeal No.76807 of 2019

(Arising out of Order-in-Appeal No.Kol/Cus(Port)/AA/295/2019 dated 01.05.2019
passed by Commissioner (Appeals) of Customs, Kolkata)

M/s Shivay Impex

(18-B,Vashisht Park, Pankha Road, Sagarpur, New Delhi-110046)

Appellant

VERSUS

Commissioner of Customs (Port), Kolkata

(15/1, Strand Road, Kolkata-700001)

Respondent

APPEARANCE :

None for the Appellant

Shri Tariq Sulaiman, Authorized Representative for the Respondent

CORAM:

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

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

FINAL ORDER NO.75961/2025

DATE OF HEARING : 21 APRIL 2025

DATE OF DECISION : 21 APRIL 2025

Per Ashok Jindal :

None appeared on behalf of the appellant.

2. The Id.A.R. for the Revenue submits that this appeal has been filed against the order of the Id.Commissioner (Appeals), wherein the appeal has been dismissed as time barred in case where the adjudication order was received by the appellant through their CHA on 25.07.2018 and the appeal was filed before the Id.Commissioner (Appeals) on 29th October, 2018 beyond the statutory limit provided under Section 128 of the Customs Act, 1962, wherein being aggrieved the party is required to file appeal before the Id.Commissioner (Appeals) within 60 days from the communication of the adjudication order and the period can

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be extended by another 30 days with the satisfaction to the reason for causing delay has been explained satisfactorily. Admittedly, in this case, the appeal has been filed after 96 days. Therefore, we find no infirmity in the impugned order, accordingly, the same is upheld and the appeal filed by the appellant is dismissed.

(Dictated and pronounced in the open court)

(Ashok Jindal)
Member (Judicial)

(K.Anpazhakan)
Member (Technical)

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