

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

REGIONAL BENCH – COURT NO. 1

Customs Appeal No. 75242 of 2020

WITH

Customs Appeal No. 75243 of 2020

WITH

Customs Appeal No. 75244 of 2020

WITH

Customs Appeal No. 75245 of 2020

AND

Customs Appeal No. 75246 of 2020

(Arising out of Common Order-in-Appeal No. Kol/Cus(Port)/AKR/32-36/2020 dated 28.01.2020 passed by the Commissioner of Customs (Appeals) 3rd Floor, Custom House, 15/1, Strand Road, Kolkata -700001)

M/s. A. R. Fabric Pvt. Ltd.,
B-13/4, 2nd Floor, Krishana Nagar,
Near Ghondli Chowk, Delhi-110051

: Appellant

VERSUS

The Commissioner of Customs (Appeals)
3rd Floor, Custom House,
15/1, Strand Road, Kolkata -700001

: Respondent

APPEARANCE:

None for the Appellant

Shri S. Debnath
Shri Sameer Chitkara, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO. _____/2025

DATE OF HEARING / DECISION: 22.04.2025

Order: [PER SHRI ASHOK JINDAL]

None appeared on behalf of the appellant,
despite notice.

Appeal No.: C/75242-75246/2020-DB

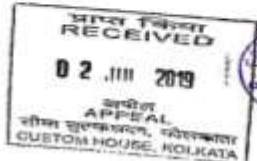
2. The appeals are therefore taken up on the basis of the records available before us.

3. In this case, the Ld. Commissioner (Appeals) has dismissed the appeals filed by the appellant before him as time barred as the same were filed beyond the time-limit prescribed under Section 128(1) of the Customs Act, 1962.

4. The claim of the appellant in this case is that they had filed the appeal through Speed Post On 01.08.2017 vide Tracking No.ED166524377IN but no evidence to that effect has been placed on record.

5. We find that the appellant has filed the appeal in 2019. This is evident from the document placed by the appellant in the Appeal folder. The same is extracted hereunder: -

BEFORE THE COMMISSIONER OF CUSTOMS (APPEALS)	
APPEAL NO. _____ OF 2019	
<u>IN THE MATTER OF:-</u>	
M/S AR FABRICS PVT. LTD.	APPELLANT
VERSUS	
DEPUTY COMMISSIONER OF CUSTOMS, 15/1 STRAND ROAD, CUSTOM HOUSE KOLKATA	
	RESPONDENT
1. Name and address of the appellant.	M/s AR Fabrics Pvt. Ltd, X-1246, First Floor, Gali No.02, Rajgarh Colony, Delhi-110031.
2. Designation and address of the officer passing the decision or order appealed against and the date of the decision or order.	The Deputy Commissioner of Customs, 15/1 Strand Road, Custom House, Kolkata-700001 B/E No. 9629406 dated 10.05.2017
3. Date of communication of the decision or order appealed against to the appellant	15.05.2017
4. Address to which notices may be sent to the appellant.	1. M/s AR Fabrics Pvt. Ltd, X-1246, First Floor, Gali No.02, Rajgarh Colony, Delhi-110031 2. Panacea Consultants B-8, Basement Floor, Plot No. H-7, Agarwal Plaza, Netaji Subhash Place, Pitampura, New Delhi-110034 9899298706
5. Whether duty or penalty or both is deposited; if not whether any application for dispensing with such deposit has been made. (A copy of the Challan under which the deposit is made shall be furnished).	Duty deposited, and goods cleared.
6. Whether the appellant wishes to be heard in	Yes.




6. The said document shows that the appeal itself has been prepared in 2019 and the same was filed in 2019 only. Therefore, it cannot be construed that the appellant was under the bona fide belief that they had filed the said appeal on 01.08.2017.

7. In these circumstances, the documents placed by the appellant themselves show that the appeal was filed in 2019 i.e., on 2nd July, 2019

8. Consequently, we hold that the Ld. Commissioner (Appeals) has rightly dismissed their appeals as barred by limitation.

9. Accordingly, the appeals are dismissed by upholding the impugned order.

(Order was pronounced in Open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

rkp