

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 76729 of 2019

(Arising out of Order-in-Appeal No. 276/RAN/2019 dated 08.04.2019 passed by the Commissioner (Appeals), Central G.S.T. & Central Excise, 2nd and 3rd Floor, Grand Emerald, Ashok Nagar, Argora Road, Ranchi – 834 002)

M/s. Central Coalfields Limited

: Appellant

P.O.: Kathara, District: Bokaro,
Jharkhand - 829 116

VERSUS

Commissioner of C.G.S.T. and Central Excise,

: Respondent

Central Revenue Building, 5A, Main Road,
Ranchi – 834 001

APPEARANCE:

None for the Appellant

Shri S.K. Dikshit, Authorized Representative, for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NO. 75991 / 2025

DATE OF HEARING / DECISION: 24.04.2025

ORDER: [PER SHRI ASHOK JINDAL]

The appellant is in appeal against the impugned order wherein the Ld. Commissioner (Appeals) has dismissed their appeal as barred by limitation.

2. The facts of the case admitted by the appellant themselves are that the Order dated 27.03.2018 was received by them on 17.04.2018. Against the said Order, the appellant filed an appeal before the Ld. Commissioner (Appeals) on 05.11.2018. The Ld. Commissioner (Appeals), vide the impugned order, has dismissed the said appeal as barred by limitation in terms of Section 85(3A) of the Finance Act, 1994.

2.1. None appeared on behalf of the appellant nor was any request for adjournment received from them.

3. The appeal has been taken up for disposal on the basis of the available records.

4. As it is an admitted fact that the appellant had filed the said appeal before the Ld. Commissioner (Appeals) beyond the time-limit prescribed under Section 85(3A) of the Finance Act, 1994 and the proviso thereto, in these circumstances, we find that the Ld. Commissioner (Appeals) has rightly dismissed the appeal filed before him as barred by limitation.

4.1. Consequently, we do not find any infirmity in the impugned order and therefore, the same is upheld.

5. In the result, the appeal filed by the appellant is dismissed.

(Dictated and pronounced in the open court)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd