

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

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

REGIONAL BENCH – COURT NO.1

Customs Appeal No. 77051 of 2019

(Arising out of Order-in-Appeal No.Kol/Cus(Port)/AA/412/2019 dated 06.06.2019 passed by Principal Commissioner of Customs(Appeals), Kolkata)

Mr.Brajesh Gupta

Divyam Commercial Co.
20 B Abdul Hamid St. 7th Floor, Block No.7(A)1,
Kolkata-700 069

Appellant

VERSUS

Commr. of Customs (Port), Kolkata

Custom House, 15/1, Strand Road,
Kolkata-700 001

Respondent

APPEARANCE

None for the Appellant
Mr. S.Debnath, Authorized Representative, for the Revenue

**CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)
HON'BLE SHRI RAJEEV TANDON, MEMBER(TECHNICAL)**

FINAL ORDER NO. -76370/2025

Date of Hearing : 19.05.2025
Date of Decision : 19.05.2025

Per : R. MURALIDHAR :

No one has appeared on behalf of the appellant. The Ld.AR submits that the issue is in a very short compass. He submits that Commissioner (Appeals) has dismissed the appeal filed by the appellant on the ground that there is a delay of 20 days after that normal period of 60 days in filing the appeal before him. On going through the case records, it is seen that the appellant has received the Order in Original on 10.09.2016 and has filed the appeal on 28.11.2016. Commissioner (Appeals) has the power to condone the delay of 30 days.

2. Therefore, we hold that condonation is to be granted in this case. Accordingly, we remand the matter to the Commissioner (Appeals) to hear the case on merits and finalize the order within four months from the date of receipt of this order.

Sd/-

**(Rajeev Tandon)
Member (Technical)**

Sd/-

**(R. Muralidhar)
Member (Judicial)**

SB