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

REGIONAL BENCH – COURT NO.2

**Service Tax Appeal No. 77026 of 2017**

(Arising out of Order-in-Appeal No. 32/SH/CE(A)/GHY/2017 dated 06.09.2017 passed by Commissioner (Appeals), Central Goods and Services Tax, Guwahati)

**M/s. Bharat Sanchar Nigam Limited (BSNL)**
(GMTD-Shillong-SSA
Near Lady Hydari Park, Shillong-793001)

**Appellant**

*VERSUS*

**Commr. of Central Excise & Service Tax, Shillong**
(Morellow Compound, M. G. Road, Shillong-793001)

**Respondent**

**APPEARANCE:**

None for the Appellant
Mr. S. Dey, Authorized Representative for the Respondent

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

**FINAL ORDER No.76984/2025**

Date of Hearing : 18th July 2025
Date of Decision : 18th July 2025

**PER R. MURALIDHAR**

No one has appeared on behalf of the appellant. Since the issue pertains to the year 2017, the appeal itself has been taken up for disposal with the help of the Learned AR.

2. The Learned AR submits that the issue is in short compass. He submits that the Commissioner (Appeals) has dismissed the appeal filed by the appellant on the ground that the appellant has filed the appeal after 109 days from the date of receipt of the impugned order because of this the delay is beyond the condonable period.

3. On going through the appeal papers and Commissioner (Appeals) Order, we find that the OIO dated 24/03/2017 was received by the appellant on 30/03/2017 and they have filed the appeal on 17/07/2017. They should have filed the appeal within 60 days from 30/03/2017. After this, the condonable period of 30 days would begin. Overall they should have filed the appeal latest by 30/06/2017, whereas they have

filed the appeal on 17/07/2017 which is beyond the condonable power granted to the Commissioner (Appeals) to condone the delay of 30 days in terms of Section 85 (3A) of the Finance Act, 1994. Therefore, we find that the Commissioner (Appeals) was correct in dismissing the appeal. Accordingly we affirm the same and dismiss the present appeal.

(Operative part of the order was pronounced in the open court.)

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| **Sd/-** | **Sd/-** |
| **(Rajeev Tandon)** | **(R. Muralidhar)** |
| **Member (Technical)** | **Member (Judicial)** |

Pooja