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

REGIONAL BENCH - COURT NO.2

Excise Appeal No.76326 of 2019

(Arising out of Order-in-Appeal No.03-07/KOL-III/2019 dated 01.03.2019 passed by Commissioner of CGST & CX, (Appeal-I), Kolkata.)

Shri Dilip Modi, Director
M/s. Jaya Industries (P) Ltd.
(Sagandhya, Delhi Road, Chinsurah, District-Hooghly, Pin-712102.)

...Appellant

VERSUS

Commissioner, CGST & CX, Kolkata North Commissionerate

.....Respondent

(GST Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata-700107.)

APPEARANCE

Shri N.K.Chowdhury, Advocate for the Appellant (s)
Shri S.K.Jha, Authorized Representative for the Revenue

CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)

FINAL ORDER NO. 77136/2025

DATE OF HEARING : 04.08.2025
DATE OF DECISION : 04.08.2025

R. MURALIDHAR :

The Commissioner(Appeals) has dismissed the Appeals filed by the present Appellant on the ground that the Appellant has filed the Appeal after 75 days from the date of communication of the order.

2. I find that in terms of the proviso to Section 35, the Commissioner(Appeals) has the power to condone the delay upto 30 days after the normal period is over. The Appellant has filed the Appeal on the 75th day which means that he has filed the Appeal with a delay of 15 days which is within the condonable period. Accordingly, holding that condonation is required to be granted, I do so and direct the

Commisisoner(Appeals) to take up the Appeal on merits and dispose of the same within 3 months from the date of receipt of this order.

3. Appeal stands disposed of thus.

(Dictated and pronounced in the open Court.)

Sd/
(R. MURALIDHAR)
MEMBER (JUDICIAL)

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