

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

REGIONAL BENCH - COURT NO.1

**Service Tax Miscellaneous Application No.75108 of 2017 (COD)**

(On behalf of Appellant)

**And**

**Service Tax Appeal No.75272 of 2017**

(Arising out of Order-in-Appeal No.70/DIB/CE(A)/GHY/2015 dated 27.08.2015 passed by Commissioner(Appeal), Customs, Central Excise & Service Tax, Guwahati.)

**M/s. Bhasan Ch. Dey & Co.**

(Milan Nagar – Topla Basti, P.O. Digboi-786171, Dist: Tinsukia, Assam.)

**...Appellant**

*VERSUS*

**Commr., CGST & CX, Dibrugarh**

**.....Respondent**

(C.R. Building, Milan Nagar, Dibrugarh, Assam.)

**APPEARANCE**

NONE for the Appellant (s)

Shri D. Sue, Authorized Representative for the Revenue

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

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

**MISCELLANEOUS ORDER NO. 75611/2025**

**FINAL ORDER NO. 77228/2025**

DATE OF HEARING : 11.08.2025

DATE OF DECISION : 11.08.2025

**Per : R. MURALIDHAR :**

The present Miscellaneous Application has been filed by the Appellant for condonation of delay in filing of the Appeal before the Tribunal.

2. In view of the reasons, as mentioned in the Application, the delay in filing of the Appeal before the Tribunal, is condoned. Miscellaneous Application (COD) is allowed.

3. When the matter was heard, none appeared on behalf of the Appellant, in spite of Notice. We have taken up the Appeal itself since the same has been filed in the year 2017. We have taken up the Appeal with the active help of the Ld.AR for the Department.
4. On going through the case records, we find that the Appellant has filed the Appeal before the Commissioner after expiry of more than one and half years, which is beyond the power of condonation available with the Commissioner(Appeals) in terms of Section 85 (3A) of the Finance Act, 1994.
5. We do not find any reason to interfere with the considered decision passed by the Commissioner(Appeals). Accordingly, we dismiss the Appeal.

(Dictated and pronounced in the open Court.)

Sd/  
**(R. MURALIDHAR)**  
**MEMBER (JUDICIAL)**

Sd/  
**(K. ANPAZHAKAN)**  
**MEMBER (TECHNICAL)**