

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

REGIONAL BENCH – COURT NO.1

Excise Miscellaneous Application (COD)-75264 of 2017
&
Excise Appeal No.75607 of 2017

(Arising out of Order-in-Appeal No.34-35/Bol/2016-17 dated 10.06.2016 passed by Commissioner (Appeals) of CGST & Central Excise, Kolkata)

M/s Arin Minerals Pvt. Ltd.

(Kadavita, Dendua Road, PO-Kalyaneshwari, Dist.-Burdwan, Pin-713369)

Appellant

VERSUS

Commissioner of CGST & Central Excise, Kolkata

(180, Shantipally, Rajdanga Main Road, Kolkata-700107)

Respondent

APPEARANCE :

None for the Appellant

Shri P.Das, Authorized Representative for the Respondent

CORAM:

HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)

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

MISC. ORDER NO.75638/2025

FINAL ORDER NO.77327/2025

DATE OF HEARING : 19 AUGUST 2025

DATE OF DECISION : 19 AUGUST 2025

Per Ashok Jindal :

The appellant is in appeal along with an application for condonation of delay of 214 days in filing the appeal. It is admitted facts that the impugned order was received by Shri Ashok Jain on 16.06.2016 and they filed this appeal before the Tribunal on 18.04.2017.

2. It is the contention of the appellant that their employee did not inform to them of receipt of the impugned order. They came to know

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about the receipt of the impugned order only when the information was received from the Range Office and thereafter, they searched the offices and found an envelope kept with the employee. Thereafter, they contacted the Id.Counsel and filed appeal on 18.04.2017 with a delay of 214 days. In their application, the appellant has also mentioned that they are arranging to file an Affidavit from the employee, but no such Affidavit has been filed.

3. It is a fact that on the several earlier occasions, none appeared on behalf of the appellant before the Tribunal and the delay for condonation in filing the appeal has not been explained properly and the defence taken for condonation of delay is vague without any supporting evidence on record.

4. In that circumstances, we dismiss the application for condonation of delay. Consequently, the appeal is also dismissed.

(Dictated and pronounced in the open court)

(Ashok Jindal)
Member (Judicial)

(K.Anpazhakan)
Member (Technical)

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