

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

REGIONAL BENCH – COURT NO. 2

Customs Appeal No. 75361 of 2021

(Arising out of Order-in-Appeal No. KOL/CUS(PORT)/AKR/186/2020 dated 24.02.2020 passed by the Commissioner of Customs (Appeals), 3rd Floor, Custom House, 15/1, Strand Road, Kolkata – 700 001)

M/s. Century Aluminium Mfg. Co. Limited : **Appellant**
Raja Road, Sukchar,
Sodepur, 24 Pgs. (North),
West Bengal

VERSUS

Commissioner of Customs (Port) : **Respondent**
15/1, Strand Road, 3rd Floor, Custom House,
Kolkata – 700 001

APPEARANCE:

None for the Appellant

Shri Tariq Sulaiman, Authorized Representative, for the Respondent

CORAM:

HON'BLE SHRI R. MURALIDHAR, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 77574 / 2025

DATE OF HEARING / DECISION: 27.10.2025

ORDER: [PER SHRI R. MURALIDHAR]

No one has appeared on behalf of the appellant.

1.1. In the interest of justice, the appeal was taken up for disposal with the help of the Ld. Authorized Representative for the Revenue appearing before us. He points out that the Ld. Commissioner (Appeals) has dismissed the appeal filed by the appellant on the ground that against the Assessment Order dated 31.05.2018, the appeal has been filed by the appellant before the Ld. Commissioner (Appeals) on 04.12.2018, with a delay of about 187 days.

2. On going through the order passed by the Ld. Commissioner (Appeals) and the factual details given therein, we find that the appellant has exceeded the condonable time-period of 30 days after the normal period of 60 days available for filing such appeals. The Ld. Commissioner (Appeals) has relied on the case-law of *Raghav Industries v. C.C., Amritsar [2008 (231) E.L.T. 298 (Tri. – Del.)]* and dismissed their appeal. We do not see any reason to interfere with this reasoned order.

3. Accordingly, we dismiss the appeal filed by the appellant.

(Dictated and pronounced in the open court)

Sd/-

(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd