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

REGIONAL BENCH – COURT NO.2

Customs Appeal No. 76042 of 2024

(Arising out of Order-in-Appeal No. KOL/CUS(PORT)/KS/311-314/2024 dated 14.05.2024 passed by Commissioner of Customs (Appeals), Kolkata)

M/s ITC Ltd.
(106, Sardar Patel Road, Secunderabad-500003)

Appellant

VERSUS

Commr. of Customs (Port), Kolkata
(Customs House, 15/1, Strand Road, Kolkata-700001)

Respondent

APPEARANCE:

Shri Agnibesh Sengupta, Advocate & Shri Indranil Banerjee, Advocate for the Appellant
Shri S. Chitkara & Shri A. K. Chaudhary, Authorized Representative for the Respondent

CORAM:
HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)
HON'BLE MR. K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.77654/2025

Date of Hearing : 6th November 2025
Date of Decision : 6th November 2025

ORDER [PER R. MURALIDHAR]

When the appeal came up for hearing, the Learned AR points out that the Commissioner (Appeals) has dismissed the appeal on the sole ground that the same was filed belatedly much later than the normal period of 60 days and condonable period of 30 days. Therefore, he submits that the present appeal is required to be dismissed since the same cannot be condoned by the Tribunal/High Court/Supreme Court.

2. On going through the appeal papers, we find that the appellant has filed the following four appeals before the Commissioner (Appeals).

SI No.	Appeal No.	Delay
1.	CAPPL/1755/2023	76 days
2.	CAPPL/1756/2023	233 days
3.	CAPPL/1757/2023	269 days
4.	CAPPL/1758/2023	150

In all these cases, the delay was to the extent of 76 days, 233 days, 269 days and 150 days after the normal period of 60 days.

3. Noting the same, the Commissioner (Appeals) has cited the case law **of Raghav Industries Vs. C. C., Amritsar [2008 (231) ELT 298 (Tri.-Del)** and dismissed all the four appeals vide OIA No. KOL/CUS(PORT)/KS/311-314/2024 dated 14.05.2024. However, the appellant has filed only a single appeal against the four OIA passed which has come up before this Bench today.

4. We find that in all the cases, the appellant has filed the appeal much after the condonable period time before the Commissioner (Appeals). As has been consistently held by the Hon'ble Supreme Court and Tribunals, in such a case, no condonation powers rests with the Tribunal or Courts. Accordingly, we hold that Commissioner (appeal) has correctly dismissed the appeals filed by the appellant.

5. Therefore, 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)

Pooja