

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH – COURT NO. 1
Service Tax Appeal No. 76034 of 2024**

(Arising out of Order-in-Appeal No.79/ST/BBSR-GST/2024 dated 27.06.2024 passed by Commissioner of CGST, Customs & C.Ex, Bhubaneshwar)

M/S Rama Krishna Sahu : **Appellant**
Main Road, Nuagada, Gajapati-761214, Odisha.

VERSUS

Commissioner of CGST, Customs & Central Excise, : **Respondent**
Bhubaneshwar
Central Revenue Building, Rajaswa Vihar, Bhubaneswar-7, Odisha.

APPEARANCE:

Shri Tarun Agarwalla, C.A., for the Appellant

Shri S.K.Jha, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

FINAL ORDER NO. 77737/ 2025

DATE OF HEARING :13.11.2025

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Order : [Per Shri Ashok Jindal]

The appellant is in appeal against the impugned order wherein the Ld. Commissioner (Appeal) has dismissed the appeal as being time barred as the Adjudication order received by the appellant on 15.12.2022 and appeal before Ld.Commissioner (Appeal) was filed on 10.12.2023. These facts are not in dispute.

2. The Ld.Commissioner (Appeal) had dismissed their appeal being time barred in terms of Section 85 of the Finance Act, 1994.

3. Heard the parties. Considered the submissions.

4. It is an admitted fact that adjudication order was received by the appellant on 15.12.2022 and against the said order appeal was filed before the Ld.Commissioner (Appeal) on 10.05.2023. In that circumstances in terms of Section 85 of Finance Act, 1994 the Ld. Commissioner (Appeal) has no liberty to condone the delay beyond the time limit prescribed under Section 85 of the Finance Act, 1994 i.e. beyond three months. Admittedly this appeal has been filed beyond three months of the appeal of the adjudication order. Therefore, I do not find any infirmity with the impugned order. The same is upheld. The same is upheld.

5. In result appeal filed is dismissed.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)