

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH – COURT NO. 1
Service Tax Appeal No. 75665 of 2024**

(Arising out of Order-in-Appeal No.014/HWH/ST/2024-25 dated 12.04.2024 passed by Commissioner of CGST & C.Ex, Howrah)

Monoj Kumar Kundu, : **Appellant**
Kabi Bharat Chandra Road, Panchanantola, Hatkhola,
Chandannagore, Dist.-Hooghly, Pin-712136.

VERSUS

Commissioner of CGST & Central Excise, Kolkata : **Respondent**
3rd and 4th Floor, Bamboo Villa, 169, A.J.C. Bose Road,
Kolkata-700014.

APPEARANCE:

Shri Promit Majumdar, Advocate for the Appellant

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

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

FINAL ORDER NO. 77738/ 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) dismissed the appeal being time barred in terms of Section 85 of the Finance Act, 1994.

2. The facts of the case are that the Adjudication order no. 17/AC/CGST & CE/CGR/2022-23 dated 28.10.2022 which was received by the appellant on 04.11.2022. Against the said order appeal has been filed on 13.03.2023 which is beyond the time limit prescribed under Section 85 of the Finance Act, 1994.

3. In view of this I find that the Ld. Commissioner (Appeal) has rightly dismissed the appeal being time barred against the appellant. In view of this I do not find infirmity with the impugned order. The same is upheld. In result the appeal filed by the appellant is dismissed.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

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