

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
EASTERN ZONAL BENCH : KOLKATA  
REGIONAL BENCH – COURT NO. 1  
Service Tax Appeal No. 75545 of 2024**

(Arising out of Order-in-Appeal No.326/BOL-ST/2023-24 dated 10.01.2024 passed by Commissioner of CGST & C.Ex, Bolpur)

**G.S.Construction And Co.,** : **Appellant**  
Khairsole, Bidhan Nagar, Durgapur, Purba Bardhaman,  
West Bengal-713212.

**VERSUS**

**Commissioner of CGST & Central Excise, Durgapur** : **Respondent**  
Durgapur-1 Division, Satyajit Ray Sarani, City Centre,  
Durgapur-713216.

**APPEARANCE:**

Shri Rajesh Kumar Baid, Authorized Representative for the Appellant

Ms. Suman, Authorized Representative for the Respondent

**CORAM:**

**HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)**

**FINAL ORDER NO. 77740/ 2025**

DATE OF HEARING :13.11.2025

DATE OF HEARING: 13.11.2025

**Order : [Per Shri Ashok Jindal]**

The appellant is in appeal against the impugned order wherein 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 Order-In-Original no. 24/AC/ST/ADJN/DGP-1/2022-23 dated 06.05.2022 was received by the appellant on 10.06.2022. These facts are not in dispute. Against the receipt of the Adjudication order dated 10.06.2022 the appeal before the Ld. Commissioner was filed on 17.10.2022 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 any 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)

RG