

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA
REGIONAL BENCH – COURT NO.2**

Customs Appeal No. 76294 of 2024

(Arising out of Order-in-Appeal No. Kol/Cus/CCP/KS/428/2024 dated 05.07.2024 passed by Commissioner of Customs (Appeals), Kolkata.)

M/s Navin Narayan Rajai,
(Plot No. 1318, Deshpande Lay Out,
Bhandara Road, Bhandewadi, Nagpur, Maharashtra-44008.)

...Appellant

VERSUS

Commissioner of Customs (Prev.), Kolkata,
(3rd Floor, Customs House, 15/1, Strand Road, Kolkata-700001.)

...Respondent

..

APPEARANCE :

Shri Arijit Chakraborty & Ms. Sweety Jha, Advocates for the Appellant
Shri Sourab Chakraborty, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER No...77756./2025

DATE OF HEARING : 19.11.2025

DATE OF DECISION : 19.11.2025

PER R. Muralidhar :

The appellant has filed the present appeal, wherein the Commissioner (Appeals) has dismissed the appeal on the ground that the appeal was filed after 90 days, i.e., after the condonable period of 30 days.

2. The Learned Counsel appearing on behalf of the appellant submits that the order in original dated 19.09.2023 was received by the Barasat Office of the Central Excise, (GST) on 27.09.2023 as can be seen from the stamp of this OIO affixed at Page Number 45 of the Appeal Book. The appellant did not receive this order, which was not served to them by way of Speed Post.

2. The appellant filed an RTI application seeking to know about the status of the Show Cause Notice proceedings. Till date, no reply has been received from the Department. Subsequently, the appellant was called to the Office of the Adjudicating Authority and a photocopy of the Order in Original was supplied to them on 07.02.2024.

4. After this the appellant has filed the appeal before the Commissioner (Appeals) on 05.04.2024. Thus, as per the appellant, the appeal has been filed within the normal period of 60 days before the Commissioner (Appeals). In view of these submissions, the Learned Counsel submits that the impugned order may be set aside.

5. After going through the details produced before us, we find that the appellant has filed their RTI application to know about the status of the Show Cause Notice. There is nothing on record to show that any reply was sent to this query raised by the appellant. From the first page of the OIO produced before us (page 45 of the Appeal Book), it is seen that it is a photocopy which has been issued by the Adjudicating Authority to the appellant as per their request.

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6. The copy has been issued by the Customs Formation at Barasat to the appellant as per their request. Therefore, we do not find any reason to disbelieve the factual details provided by the appellant. We take the view that the appellant has filed the appeal within the normal period of 60 days before the Commissioner (Appeals).

7. Holding so, we remand the matter to the Commissioner (Appeals) to hear the appeal on merits. Appeal stands disposed of thus.

(Dictated and pronounced in the open court)

Sd/-
(R. Muralidhar)
Member (Judicial)

Sd/-
(K. Anpazhakan)
Member (Technical)

Tushar Kr.