

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA**

REGIONAL BENCH - COURT NO.2

Service Tax Appeal No.75798 of 2023

(Arising out of Order-in-Appeal No.378/GHY(A)/COM/STAGT/2023 dated 07.06.2023
passed by Commissioner (Appeals), CGST, Central Excise & Customs, Guwahati.)

M/s. Sudip Paul

(Joynagar, Teliamura, Khowai, Tripura-799205.)

...Appellant

VERSUS

Commr., CGST & CX, Guwahati

.....Respondent

(GST Bhawan, 1st & 2nd Floor, Kedar Road, Machhkowa, Guwahati-781001.)

APPEARANCE

Shri Sandipan Banerjee, C.A. and Shri Bijay Kr. Sharma, Advocate for the
Appellant (s)

Ms. Suman, Authorized Representative for the Revenue

CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER (JUDICIAL)

FINAL ORDER NO. 75226/2026

DATE OF HEARING : 29.01.2026

DATE OF DECISION : 29.01.2026

R. MURALIDHAR :

The Appeals filed before the Commissioner (Appeals) was dismissed on the ground that it was filed in a delayed way after the normal period 60 (sixty) days allowed for filing the Appeal.

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2. The Ld. Counsel appearing on behalf of the Appellant submits that the Order-in-Original dated 06.04.2022 was received by the Appellant on 27.04.2022 and they have filed the Appeal on 27.06.2022, which is falling within the 60 (sixty) days' period allowed for filing the Appeal. However, the Commissioner (Appeals) has noted that this order was

served on the Appellant on 09.04.2022. Hence, he has held that the Appeal was filed beyond the time limit of 60(sixty) days and dismissed the same.

3. After going through the case records,I find that even if the date of serving of Order-in-Original is 09.04.2022, if the Appeal has been filed on 27.06.2022, the delay is only to the extent of about 18(eighteen) days, which is within the condonable power of the Commissioner(Appeals).

4. I hold that the Appeal has been filed within the condonable period. I set aside the impugned order and direct the Commissioner(Appeals) to take up the case on merits and dispose of the same within 4(four) months from the date of receipt of this order.

(Dictated and pronounced in the open Court.)

Sd/
(R. MURALIDHAR)
MEMBER (JUDICIAL)

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