IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
<u>EAST REGIONAL BENCH : KOLKATA</u>
<u>Court No.1</u>

<u>Service Tax Appeal No.75097 of 2026</u>

(Arising out of Order-in-Appeal No.63/ST-Kol/ST/Kol.N/2024-25 dated 29.04.2024 passed by Commissioner of CGST & Central Excise, Kolkata)

M/s N.S.Securities
(37/1, West Ghosh Para Road,PO-Garulia,PS-Naopara,Dist.24 Parganas (North), Pin-743133)

Appellant

VERSUS

Commissioner of CGST & Central Excise, Kolkata
(180, Shantipally, Rajdanga Main Road, Kolkata-700107)

Respondent

<u>Appearance:</u>
Shri Sukalpa Seal, Advocate for the Respondent
Shri P.Das, Authorized Representative for the Appellant

CORAM:
HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE MR.K.ANPAZHAKAN, MEMBER (TECHNICAL)

<u>DATE OFHEARING : 17 FEBRUARY 2026</u>

FINAL ORDER NO.75252/2026

<u>Per Ashok Jindal</u> :

The appellant is in appeal against the impugned order wherein the ld.Commissioner (Appeals) has dismissed the appeal on the ground that the same has been filed beyond time limit prescribed under Section 85(3) of the Finance Act, 1994.

2. Heard both the parties and perused the records.

3. It is the contention of the appellant that the adjudication order was served to their old address i.e. 7/1, East Ghosh Para Road, P.O. & P.S.-Jadaddal, Bhatpara, Dist.-24 Parganas, Pin-743125 (West Bengal). Due to change of regime under GST, they have shifted their address from 7/1, East Ghosh Para Road, PO & PS-Jadaddal, Bhatpara, Dist.-24 Parganas, Pin-743125 (West Bengal) to **37/1, West Ghosh**

Para Road,PO-Garulia,P.S.-Naopara, Dist.24 Parganas (North), Pin-743133 (New Address). But the adjudication order was served on them at 7/1, East Ghosh Para Road, PO & PS-Jadaddal, Bhatpara, Dist.-24 Parganas, Pin-743125 (West Bengal). Therefore, they did not receive the said adjudication order in time for filing the appeal before the ld.Commissioner (Appeals). As soon as they receive the adjudication order, they have filed the appeal before the ld.Commissioner (Appeals) within time. To that effect, the appellant has filed an Affidavit narrating the facts of the case.

4. In view of the above facts given in the Affidavit, we hold that as the adjudication order was sent to a wrong address, therefore, the delay in filing the appeal before the ld.Commissioner (Appeals) is waived and accordingly, we remand the matter back to the ld.Commissioner (Appeals) to decide the issue on merits hopefully within 60 days from the date of receipt of this order.

5. The appeal is allowed by way of remand.

(Dictated and pronounced in the open Court)

(Ashok Jindal)
Member (Judicial)

(K.Anpazhakan)
Member (Technical)

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