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

REGIONAL BENCH – COURT NO. 1

**Service Tax Appeal No. 76554 of 2018**

(Arising out of Order-in-Appeal No. 150/RAN/2018 dated 20.03.2018 passed by the Commissioner Goods & Service Tax and Central Excise (Appeals) Grand Emerald (2nd & 3rd Floor), Ashok Nagar, Kadru-Argora Main Road, Ranchi-834002)

**M/s. Dilip Kumar Mahto,, : Appellant**
Lower Dungri Basti, Jamadoba, Dhanbad 828112(Jharkhand)

**VERSUS**

**The Commissioner of CGST & Central Excise, : Respondent**
**Dhanbad Commissionerate**
Grand Emerald (2nd & 3rd Floor), Ashok Nagar, Kadru-Argora Main Road, Ranchi-834002

**APPEARANCE:**

Shri Rajeev Kr. Agarwal, Advocate
Shri Aishki Dutta, Advocate for the Appellant

MS. Suman, Authorized Representative for the Respondent

**CORAM:**

**HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)**
**HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)**

**FINAL ORDER NO.75276/2026**

DATE OF HEARING / DECISION: 18.02.2026

**ORDER: [PER SHRI ASHOK JINDAL]**

The appellant is in appeal against the impugned order wherein the Ld. Commissioner (Appeals) has dismissed their appeal as barred by limitation in terms of Section 85(3) of the Finance Act, 1994.

2. The facts of the case are that the adjudication order dated 31.03.2016 was received by the appellant on 29.04.2016, which has not been disputed by the Ld. Commissioner (Appeals) in the impugned order.

3. Against the said order, the appellant filed an appeal before the Ld. Commissioner (Appeals) on 26.07.2016, with a delay of 27 days, and sought condonation of delay on the ground that the Vakalatnama could not be signed by all the advocates/attorneys in favour of whom the same were filed and were appointed by the appellant. The Ld. Commissioner (Appeals) felt that it was not a ground to condone the delay in filing the appeal and accordingly the appeal was dismissed as barred by limitation.

4. Aggrieved from the said order, the appellant is before us.

5. Heard the parties and perused the records.

6. We find that it is a fact on record that the adjudication order has been received by the appellant on 29.04.2016 and the appeal was filed before the Ld. Commissioner (Appeals) on 26.07.2016, although with a delay of 27 days, but within the condonable period in terms of Section 85(3A) of the Finance Act, 1994. The reasons for causing the delay were also explained to the Ld. Commissioner (Appeals). Considering the fact that the appeal has been filed by the appellant before the Ld. Commissioner (Appeals) within the condonable period of limitation, we hold that the appeal was filed before the Ld. Commissioner (Appeals) in time. The delay in filing the appeal before the Ld. Commissioner (Appeals) is condoned.

7. We further take note of the fact that the Ld. Commissioner (Appeals) has not passed the order on merits. Therefore, after setting aside the impugned, we remand the matter back to the Ld. Commissioner (Appeals) to decide the issue on merits, preferably within a period of sixty days from the date of receipt of this order.

8. The appeal is disposed of by way of remand.

(Dictated and pronounced in the open court)

**(ASHOK JINDAL)**
MEMBER (JUDICIAL)

**(K. ANPAZHAKAN)**
MEMBER (TECHNICAL)

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