IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH – COURT NO. 1
Excise Appeal No. 77407 of 2018

(Arising out of Order-in-Appeal No.30/CE/BBSR-GST/2018 dated 27.03.2018 passed by Commissioner of Central Goods and Service Tax & Central Excise, Bhubaneshwar)

Tata Steel Ltd. **: Appellant**
COB Plant (100% EOU), PO-Kalarangiatta, Sukinda,
Dist.-Jajpur, Odisha-755028.

VERSUS

Commissioner of Central Excise, Customs & Service Tax, Bhubaneshwar **: Respondent**
Jajpur Division, Sapagadia, Jajpur Road, Odisha-755020.

APPEARANCE:

Shri Dipankar Majumdar, Advocate for the Appellant

Shri S.K.Jha, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO. 75353/ 2026

DATE OF HEARING :05.02.2026

Order : [Per Shri Ashok Jindal]

The appellant is in appeal against the impugned order wherein Commissioner (Appeal) has dismissed the appeal being time barred on the ground that the appellant has failed to give any sufficient cause for Condonation of Delay as appeal has been filed within condonable period before the Ld. Commissioner (Appeal).

2. The facts of the case are that the appellant receive the adjudication order on 11.08.2016 and filed the appeal on 17.102016 and stated that due to the festival of Dussehra the whole of the staff were busy in celebrating the said festival and audit was also going on. Therefore, delay was caused by 4 days. Instead of condoning the delay, the

Commissioner (Appeal) dismissed the appeal as filed with the delay and delay is not condonable.

3. Heard the parties and gone through the impugned order.

4. It is a classical case where the appellant has explained that delay has been caused due to certain reasons as audit was going on and there was a Dussehra festival which is to be considered big festival of Hindu people in area, in that circumstances, the Commissioner (Appeal) is required to apply his mind judiciously but he passed the order in arbitrary manner by denying condonation of delay to the appellant which is not justifiable. Therefore, we set aside the impugned order.

5. Considering the fact that the Commissioner (Appeal) has not passed the order on merits therefore we remand matter to the Commissioner (Appeal) to decide the issue on merits within a period of 60 days from receipt of this order.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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