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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 76192 of 2024

(Arising out of Order-in-Appeal No. 94/BOL-ST/2024-25 dated 18.06.2024 passed by the Commissioner of Appeal, C.G.S.T. & C.X., Siliguri (Appeal) Commissionerate, G.S.T. Bhawan, H.M. Road, Hakimpara, Siliguri – 734 001)

M/s. Saran Kaur **: Appellant**
Ground Floor, Saluja, G.T. Road, Kantapukur,
Bardhaman – 713 101

VERSUS

Commissioner of C.G.S.T. and Central Excise **: Respondent**
Bardhaman Division
[pertaining to O/o. Asst. Commissioner, Central Goods & Service Tax Division, Bardhaman, DVC More, Kanainatshal, Bardhaman, West Bengal, PIN – 713 103]

APPEARANCE:

Shri Anand Kumar Dubey, Chartered Accountant, for the Appellant

Shri Debapriya Sue, Authorized Representative, for the Respondent

CORAM:

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

FINAL ORDER NO. 75416 / 2026

DATE OF HEARING / DECISION: 20.03.2026

ORDER:

The present appeal has been filed challenging the Order-in-Appeal No. 94/BOL-ST/2024-25 dated 18.06.2024 wherein the Ld. Commissioner (Appeals), C.G.S.T. & C.X., Siliguri Appeal Commissionerate has dismissed the appeal filed by the appellant on the ground that the same has been filed beyond the time-limit prescribed under Section 85(3A) of the Finance Act, 1994.

2. From a perusal of the records, it is observed that against the Order-in-Original No. 28/AC/ST/SARAN/BDN/2022-23 dated 19.12.2022, received by the appellant on 24.12.2022, the appeal has been filed by the appellant, before the Ld. Commissioner (Appeals) on 19.10.2023.

2.1. On going through the order passed by the Ld. Commissioner (Appeals) and the factual details given therein, I find that the appellant has received the Order-in-Original dated 19.12.2022 on 24.12.2022. I find that the receipt of the Order-in-Original by the appellant on 24.12.2022 has been accepted by the appellant and the same is not in dispute. In this case, the appeal was required to be filed on or before 24.02.2023. However, I find that the appellant has filed the appeal only on 19.10.2023, which is beyond the condonable time-period of 30 days after the normal period of 60 days available for filing such appeals. In terms of Section 85 of the Finance Act, 1994, the Ld. Commissioner (Appeals) has no power to condone a delay beyond the time-limit prescribed under the provisions of the said Act, as has already been held in a catena of decisions. Therefore, I find that the Ld. Commissioner (Appeals) has rightly dismissed the appeal on the ground of delay in filing the appeal. As the Ld. Commissioner (Appeals) has passed a well reasoned order, I do not find any reason to interfere with the impugned order.

3. Accordingly, the order passed by the Ld. Commissioner (Appeals) is upheld and the appeal filed by the appellant is dismissed.

(Dictated and pronounced in the open court)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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