IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 75605 of 2017

(Arising out of Order-in-Appeal No. 02/RAN/2016-17 dated 11.01.2017 passed by Commissioner of CGST & Central Excise, Ranchi.)

M/s Displaced Transport Company,
(Baidkaro, Sunday Bazar, Dist.-BOkaro, Jharkhand-829127.)

...Appellant

VERSUS

Commissioner of CGST & Central Excise, Ranchi,
(15/1 Strand Road, Kolkata-70001)

.. ...**Respondent**

APPERANCE :

None, for the Appellant
Shri D. Sue, Authorized Representative for the Respondent

CORAM:
HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)
HON'BLE MR. RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER No…75540/2026

DATE OF HEARING : 22.04.2026
DATE OF DECISION : 22.04.2026

Per R. Muralidhar :

No one appeared on behalf of the appellant. In the interest of justice, the appeal itself was taken up for disposal. Since already four adjournments were granted it was made clear during the last order that no further adjournments shall be granted.

2. Learned A. R. points out that the Commissioner (Appeals) has dismissed the appeal on this sole ground that the order-in-original was passed on 20.01.2012, and the appeal has been filed after about four years from the date of OIO.

2. The relevant extract of the OIA is reproduced below:

> *"2. The appeal was filed after a lapse of more than four years from the date of issuance of the impugned Order-in-Original dated 20.01.2012. On being asked about the date of receipt of the impugned order during personal hearing held on 06.01.2017, the authorized representative of the appellant was not able to put forth any satisfactory reply. However, I find that, the appellant preferred this appeal after the coercive action initiated by the Department vide letter No. Service Tax/F-68-part-2/15-16/813-27 dated 21.12.2015 which the appellant himself mentioned in their application for condonation of delay. Quite apparently the appellant has wrongly mentioned the date of receipt of the impugned order as 10.03.2016.*
>
> *2. Thus, I find that the appeal was filed after more than four years after the issuance and receipt of the impugned order and same is beyond the condonable limit of the appellate authority in terms of Section 85(3A) of Finance Act, 1994.*
>
> *4. In view of the foregoing, the present appeal is rejected being time barred".*

3. On going through the considered decision of the Commissioner (Appeals), we do not find any reason to interfere with the same. Accordingly, we dismiss the present appeal filed by the appellant.

(Dictated and pronounced in the open court)

Sd/-

(R. Muralidhar)
Member (Judicial)

Sd/-

(Rajeev Tandon)
Member (Judicial)

Tushar