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

REGIONAL BENCH – COURT NO.2

**Service Tax Appeal No. 76021 of 2018**

(Arising out of Order-in-Appeal No. 112/GHY/CE(A)/GHY/2017 dated 19.12.2017 passed by Commissioner of CGST, Central Excise & Customs, Guwahati.)

**M/s Pradip Chandra Lahkar,**
(Pandev Nagar, Central Public School, Pandu Railway Colony,
PO.- Maligaon, Guwahati-781012 (Assam)

**...Appellant**

*VERSUS*

**Commissioner of CGST & Central Excise, Guwahati,**
(Sethi Trust Building, 5th Floor, Bhangagarh,
G.S. Road, Guwahati-781005)

.. ...**Respondent**

**APPERANCE :**

None, for the Appellant
Ms. S. Dutta, Authorized Representative for the Respondent

**CORAM:**
**HON'BLE MR. R. MURALIDHAR MEMBER (JUDICIAL)**

**FINAL ORDER No.75571/2026**

DATE OF HEARING : 27.04.2026
DATE OF DECISION : 27.04.2026

**Per R. Muralidhar :**

No one has appeared on behalf of the appellant. Finding that the issue is in a short compass, the appeal itself was taken up for disposal with the help of the Learned AR.

2. I find that the Commissioner (Appeals) has dismissed the appeal filed by the appellant on the ground that the same was filed in a belated way after more than 2 years.

3. He has given a finding that the Order-in-Original dated 22.09.2014 was sent by Speed Post on 13.10.2014 and subsequently a corrigendum dated 11.12.2015 and 20.01.2015 was issued and the

same were dispatched by speed post on 22.01.2015. Taking these as the dates on which the Order-in-Original was served on the appellant, the Commissioner (Appeals) has taken the view that the appeal has been filed belatedly by the appellant and he has dismissed the appeal.

4. On going through the records, I find that the appellant, vide his letter dated 5.6.2015 has sent a letter to the Additional Commissioner of Central Excise stating that he has not received the copy of the OIO. He also made a request to send a certified copy of the order-in-original. After this, he has sent one more reminder on 16.07.2015. Finally, by way of RTI application, the appellant has approached the concerned authorities to issue a copy of the OIO. Vide the letter dated 21.07.2017, the copy of the OIO and the corrigendum have been made available to the appellant. After this, the appellant has filed the appeal on 20.09.2017, i.e., is within two months from the date of receipt of the order through RTI application. I also find from the OIA that enquiries were made by the Revenue authorities with the postal authorities to gather the information as to whether the speed posts were delivered to the appellant. But it is seen from the OIA that no response has been received from the postal authorities about the actual delivery of the OIO and corrigendum. Therefore, the Commissioner (Appeals) could not have presumed that the same has already been delivered to the appellant. It is on the record that the appellant could get hold of the OIO only by way of his RTI application for which the OIO was given to

them on 24.07.2017 and subsequently they have filed the appeal on 20.09.2017 that is within the time limit.

5. Based on these factual details, I find that the appellant has filed the appeal within the time frame given to them for filing the appeal. Therefore, I set aside the impugned order and remand the matter back to the Commissioner (Appeals) to take up the appeal for disposal on merits.

6. The Commissioner (Appeals) is directed to dispose of the appeal within four months from the date of receipt of this order.

7. The appeal stands disposed of thus.

(Dictated and pronounced in the open court)

Sd/-
**(R. Muralidhar)**
**Member (Judicial)**

Tushar Kr.