

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA
REGIONAL BENCH – COURT NO.2**

**S. Tax/ Miscellaneous Application (COD) 76127 of 2025
And
Service Tax Appeal No. 75366 of 2026**

(Arising out of Order-in-Original No. 113/SIG-ST/2024-25 dated 11.07.2024 passed by Commissioner (Appeals), of CGST & Central Excise, Siliguri.

M/s Subarnapur Tea Estate Private Limited,
(Garubathan, Fagu Tea Estate, Factory Road, Fagu,
Darjeeling, West Bengal-755231)

..Appellant

VERSUS

Commissioner of CGST & Central Excise, Siliguri,
(C. R. Building, Hakimpara, Haren Mukherjee Road, Siliguri-734001.)

...Respondent

APPEARANCE :

Shri Suraj Sah, Chartered Accountant, for the Appellant
Shri S. Dutta, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)

**Miscellaneous Order No.75152/2026 &
Final Order No. 75602/2026**

DATE OF HEARING : 18.05.2026
DATE OF DECISION : 18.05.2026

PER R. Muralidhar:

The appellant has filed this appeal with a delay of 114 days. Learned Consultant appearing on behalf of the appellant submits that this delay was caused due to the financial difficulty on the part of the appellant to fulfill the pre-deposit condition. Being satisfied with the same, I condone the delay and direct the Registry to list this appeal in the normal court.

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2. I direct the Registry to allot appeal Number. Finding that the issue is in a short canvas, I have taken up the appeal itself for disposal with the consent of both the sides. I find that the Commissioner (Appeals) has dismissed the appeal filed by the appellant on the grounds that the same was filed after a delay of 78 days after the normal appeal period of 60 days.

3. From the records, it is seen that the appellant was served OIO on 26.12.2022 and he has filed the appeal on 16.05.2023. The normal period for filing the appeal before the Commissioner (Appeals) ended on 25.02.2023 and the condonation period of next 30 days ended on 25.03.2023. Therefore, I find that the Commissioner (Appeals) was correct in dismissing the appeal filed before him.

4. Since this issue stands settled by the Hon Supreme Court in the case of Singh Enterprises, I do not find any reason to interfere with the considered decision taken by the Commissioner (Appeals). Accordingly, I dismiss the appeal.

(Dictated and pronounced in the open court)

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

Sd/-
(Rajeev Tandon)
Member (Technical)

Tushar