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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 75946 of 2019

(Arising out of Order-in-Appeal No.96/RAN/2019 dated 29.01.2019 passed by Commissioner of CGST & C.Ex, Jamshedpur)

M/s Mukesh Kumar,
Banjee,West Bokaro Colliery, Ghatotand,
Ramgarh(Jharkhand)-823514.

Appellant

VERSUS

Commissioner of CGST & C.Ex, Ranchi
Grand Emrald, Ashok Nagar, Kadru Argora, Central Excise & Service Tax,
Main Road, Ranchi-834001.

Respondent

APPERANCE :
None for the Appellant
Shri S.Dutta, Authorized Representative for the Respondent

CORAM:
HON'BLE SHRI R. MURALIDHAR, MEMBER (JUDICIAL)

FINAL ORDER NO 75856/2026..

DATE OF HEARING : 07.07.2026
DATE OF DECISION : 07.07.2026

Per R.Muralidhar :

No one has appeared on behalf of the appellant. After noting that the appeal has been filed in 2019, I have taken up the appeal itself for disposal with the help of the Ld. Authorized Representative.

2. The Ld. Authorized Representative points out that the Commissioner (Appeals) has dismissed the appeal filed by the appellant on the ground that the appeal was filed after delay of more than 3 years 4 months before him. He takes me to the relevant paras of the OIA dated 13.01.2015.

3. On going through the OIA I find that the Commissioner (Appeals) has given the following findings:

"4. *Since, in the present case as the impugned order-in-original had been issued on 30.01.2015, the time limit available for filing of* *appeal before the Commissioner (Appeals) was two months from 05.02.2015 i.e. the date of receipt of the order with further extension of time limit for a period of one month subject to satisfaction of presenting the appeal within the original period of two months. As the section 85(3A) of the said Act does not mandate condonation of delay beyond the extended time limit of one month, under no circumstance appeal against the impugned order-in-original could be filed before the Commissioner (Appeals) after 05.05.2015 i.e. after lapse of three months from the date of the receipt of decision/order.*

5. As the appeal has been filed on 07.05.2018 i.e. after lapse of 3 years 4 months and 2 days of the date of receipt of the impugned order-in-original, I I conclude that the instant appeal has been filed even after lapse of extended time limit of one month and so the same is barred by limitation by virtue of section 85(3A) of the said Act. I also observe the issue of condonation of delay has been settled by the Hon'ble Supreme Court in the matter of Singh Enterprises Versus Commissioner of Central Excise, Jamshedpur reported in [2008(221) E.L.T. 163 (S.C.)].

6. Therefore, keeping in view the above discussed statutory provisions and judgement of the Hon'ble Supreme Court, I hold that the instant appeal is barred by limitation and so the same is not maintainable. "

4. From the grounds of appeal, I do not find that appellant has made any submission justifying the delay in filing the appeal before the Commissioner (Appeals). This shows that the appellant has no plausible

reason explaining the delay in filing the appeal before the Commissioner (Appeals).

4. Therefore, I do not find any reason to interfere with the detailed and considered decision of the Commissioner (Appeals).

5. Accordingly I dismiss the appeal filed by the appellant.

(Pronounced and dictated in the open court)

(R.Muralidhar)
Member (Judicial)

RG