CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI
REGIONAL BENCH

Customs Appeal No. 85335 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AXP-APP-489/2019-20 dated 28.08.2019 passed by the Commissioner of Customs (Appeals), Mumbai-III)

V.S. International Pvt. Ltd. **Appellant**
A 204, Neelam Centre,
Hind Cycle Road,
Worli, Mumbai 400 025.

Vs.

Commissioner of Customs, Export-ACC Mumbai **Respondent**
Drawback XOS Section, Air Cargo Complex,
Sahar, Andheri (E), Mumbai 400 009.

Appearance:

Shri Roshil Nichani, Advocate, for the Appellant
Shri L.B. D'Coasta, Deputy Commissioner, Authorised Representative for the Respondent

CORAM:

HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

Date of Hearing: 25.06.2025
Date of Decision: 25.06.2025

FINAL ORDER No. 85991/2025

A very short issued involved in this appeal is the date on which appellant has received order-in-original dated 31.08.2018.

2. Through the impugned order, learned Commissioner (Appeals) has held that the appeal filed before him on 14.08.2019 was apparently beyond the period of limitation since the date of order-in-original was 31.08.2018 and, therefore, the appeal filed before learned Commissioner (Appeals) was held to be non-maintainable because of the fact that it was held to be filed beyond the period of limitation.

3. On direction of this Tribunal, learned Authorised Representative has sought a report from the Field Formation. Assistant Commissioner of Customs, Air Cargo Complex, Mumbai through his letter dated 12.06.2025 has informed that Revenue does not have the proof of dispatch of the said order-in-original

dated 31.08.2018 and further reported that a certified copy of the said order-in-original was issued on 06.08.2019.

4. I find that learned counsel for the appellant has been submitting that the appellant had received the said order-in-original on 06.08.2019. I, therefore, hold that the said order-in-original dated 31.08.2018 was received by the appellant on 06.08.2019 and, therefore, the appeal filed before learned Commissioner (Appeals) was within the period of limitation. I, therefore, set aside the impugned order-in-appeal and remand the matter to the Commissioner of Customs (Appeals) for decision on appeal filed before him on merit.

5. In above terms, appeal is allowed by way of remand.

(Pronounced in the court)

(Anil G. Shakkarwar)
Member (Technical)

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