

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**  
2nd Floor, Bahumali Bhavan, Nr. Girdhar Nagar Bridge, Asarwa, Ahmedabad-380004  
**COD Diary No. 107712023**  
**Of**  
**Defect Diary No. : 10770 of 2023**

[Arising out of the OIA- CUS-ASS-AMND-108-2023-TECH-O-O-PR-COMMISSIONER-CUS-AHMEDABAD-I-1127832-2023 Dated -13/04/2023, passed by Commissioner of CUSTOMS - AHMEDABAD]

**GRASIM INDUSTRIES LTD**

**Appellants**

**Vs.**

**C.C.-AHMEDABAD**

**Respondents**

**Appearance:**

Shri. Rajkumar Maji, for the Appellant

Shri. A R Kanani, Superintendent (AR) for the Respondent

**CORAM:**

**HON'BLE MR. RAJU, MEMBER ( TECHNICAL )**

**HON'BLE MR. SOMESH ARORA, MEMBER ( JUDICIAL )**

Date of Hearing : **22/08/2023**

**ORDER**

This is an application for condonation of delay of 28 days.

2. Learned Counsel pointed out that the order against which they have made this appeal have been signed by deputy Commissioner and they were not sure if it has been approved by the Commissioner or otherwise. Consequently they are not sure about the forum of appeal. This resulted in delay of 28 days.
3. Considering this ground, the condonation of delay application is allowed. It may be listed in due course.

**(RAJU)**  
**MEMBER ( TECHNICAL )**

**(SOMESH ARORA)**  
**MEMBER ( JUDICIAL )**

Prachi