

Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad
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Application No. C/COD/10671,10675/2017

Appeal No. C/11746,11749/2017

(Arising out of OIA-JMN-CUSTOM-000-APP-138-148-15-16 dated 30.12.2015 passed by the Commissioner (Appeals) of Customs-AHMEDABAD)

M/s Ashwin Corporation : Appellant (s)

Vs

C.C. -Ahmedabad : Respondent (s)

**Represented by:**

For Appellant (s) : None

For Respondent (s): Shri S. N. Gohil, AR

**CORAM :**

**Mr. Ramesh Nair, Hon'ble Member (Judicial)**

**Mr. Raju, Hon'ble Member (Technical)**

Date of Hearing/Decision: 14.05.2018

**ORDER No. M/10385-10386/2018**

**Per : Mr. Ramesh Nair**

There is a delay of 18 days in filing the appeals before this Tribunal. The reason stated by the applicant is that the Central Government has introduced the levy and collection of various taxes (GST) in place of Central Excise duty, Service Tax, Sales Tax, CST etc., w.e.f. 01.07.2017.

2. Considering the reasons is satisfactory, the delay is condoned. COD Applications are allowed.

*(Dictated & pronounced in the Court)*

**(Raju)**  
Member (Technical)

**(Ramesh Nair)**  
Member (Judicial)

G.Y.