

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**  
2nd Floor, Bahumali Bhavan, Nr. Girdhar Nagar Bridge, Asarwa, Ahmedabad-380004  
**Defect Diary No. : 10906 of 2022**

[Arising out of the OIA - RAJ-EXCUS-000-APP-095-103-2021-22, dated -28/02/2022, passed by Commissioner ( Appeals ) Commissioner of Central Excise, Customs and Service Tax - RAJKOT( Appeal)]

**DAMJIBHAI RUGNATHBHAI PATEL**

**Appellants**

**Vs.**

**C.C.E. & S.T.-RAJKOT**

**Respondents**

**Appearance:**

Present for the Appellant:- Shri Saurabh Rachchh, Advocate

Present for the Respondent:- Shri Vijay G. Iyengar, Superintendent (AR)

**CORAM:**

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

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

**Date of hearing/decision : 14/12/2022**

**ORDER**

**Per Ramesh Nair:**

01. There is delay of 164 days in filing the appeals.

02. Shri Saurabh Rachchh, learned counsel appearing for the applicant submits that the delay has occurred due to the reason that accountant has received the order but the same was not communicated to the management.

03. We have considered the submission made by learned counsel. Since for any act of the employee, the company is responsible therefore as regard the company's action is concerned the reason is not convincing however, in the interest of justice we allow the COD application subject to payment of cost of Rs.10,000/- to be made in PM CARES Fund within a period of four weeks. As regard other appellants, since the order was supposed to be delivered to the individual person whereas, the same was delivered to the accountant, the delay of 164 days is condoned, COD Applications in case of such other persons are allowed. List for compliance on 17<sup>th</sup> January, 2023.

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

**(Raju)**  
**Member (Technical)**

