

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Zonal Bench, Ahmedabad

Application no. E/COD/10079/2019

Appeal No. E/10249/2019-SM

(Arising out of OIA No. BHV-EXCUS-000-APP-268-269-2018-19 dated 11/09/2018
passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and
Service Tax-RAJKOT)

Narendrabhai Jayantilal Shah

- Appellant

Vs.

C.C.E. & S.T.- Bhavnagar

- Respondent

Represented by:

For the applicant

: Ms. Chetali Sadayet, Advocate

For the respondent

: Shri S.K. Shukla, Supdt. (AR)

CORAM:

Hon'ble Mr. Raju, Member (Technical)

Date of Hearing/Decision: 08/03/2019

ORDER NO. **M/10163 / 2019**

Per: Raju

This application for COD has been filed by Shri Narendrabhai Jayantilal Shah. The delay is of 31 days. The reason for delay is that the unit was not working and nobody was looking after the work except the watchman.

2. None appeared on behalf of the applicant.
3. Considering the reason, delay of 31 days is condoned.

(Dictated and pronounced in the open Court)

(Raju)
Member (Technical)

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