

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
West Zonal Bench AHMEDABAD

COURT NO. I

Application No. E/COD/10107/2019-SM
Appeal No. E/10312/2019-SM

[Arising out of Order-in-Appeal No. OIA-BHV-EXCUS-000-APP-243-253-2018-19 dated 27.08.2018 passed by Commissioner (Appeal) of Central Excise & ST, Rajkot]

Shri Hathisang Bhupatbhai Parmar : **Applicant**

vs.

Commissioner of Central Excise & ST, Bhavnagar : **Respondent**

Appearance:

Shri MN Vadodariya, Advocate for the Applicant
Shri K.J. Kinariwala, Assistant Commissioner, (AR) for the Respondent

CORAM:

Hon'ble Mr. Raju, Member (Technical)

Date of Hearing/ Decision : 22.03.2019

Misc. Order No. M/10167 / 2019

Per : Raju

There is a delay of 74 days in filing this appeal. Reasons given by the applicant are that they were busy in completion of their accounts and statutory audit work and thereafter busy in Paryushan and Dipawali festival, hence the appeal could not be filed. The reasons extended are not sufficient to condone the delay. However, in the interest of justice, condonation of delay is allowed subject to payment of cost of Rs. 2,000/- (Rupees two thousand only). Compliance be reported on or before **26.04.2019**.

(Order dictated and pronounced in the open court)

Raju
Member (Technical)