

**Customs, Excise & Service Tax Appellate Tribunal,
West Zonal Bench : Ahmedabad**

REGIONAL BENCH - COURT NO. 3
Excise Misc. Application (COD) No. 10322 of 2019
(On behalf of Applicant)

In

Excise Appeal No.10809 of 2019

(Arising Out of OIA-BHV-EXCUS-000-APP-268-269-2018-19 Passed Commissioner (Appeals)
Commissioner of Central Excise, Customs and Service Tax-RAJKOT (Appeal)

Sheth Ship Breaking Corporation

.....Appellant

Plot No 100 Ship Breaking Yard Sosiya
Bhavnagar, Gujarat

VERSUS

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

.....Respondent

Plot No.6776/B-1...Siddhi Sadan, Narayan Upadhyay Marg,
Beside Gandhi Clinic, Near Parimial Chowk,
Bhavnagar, Gujarat
364001

APPEARANCE:

None appeared for the Appellant

Shri R Bhashkar, Superintendent (AR) for the Respondent

CORAM: HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR

Miscellaneous Order No. M/ 10174 /2020

DATE OF HEARING: 13.03.2020
DATE OF DECISION: 13.03.2020

RAMESH NAIR

There is a delay of 31 days as per the reason stated in the application. Since, the appellant's operation was suspended, they have relieved the office staff due to weak financial position. The order was received by the Watchman who failed to hand over the impugned order directly to the Management of the company and therefore there is a delay.

2. Considering the reason stated in the application, COD application is allowed. Appeal to be listed in due course.

(Dictated & Pronounced in the open court)

**(RAMESH NAIR)
MEMBER (JUDICIAL)**