

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

REGIONAL BENCH - COURT NO. 3

Excise Misc. (COD) Application No. 10347 of 2019
(On behalf of Appellant)

in
Excise Appeal No. 10873 of 2019

[Arising out of Order-in-Appeal No OIA-BHV-EXCUS-000-APP-321-324-2018-19 dated 17.12.2018 passed by Commissioner (Appeal) of Central Excise & ST, Bhavnagar]

Shri Ashok Raghuversing Jain

.... Appellant

M/s Akansha Ship Breaking Pvt Ltd
BHAVNAGAR
GUJARAT

VERSUS

Commissioner of Central Excise & ST, Bhavnagar Respondent

PLOT NO.6776/B-1. SIDDHI SADAN,
NARAYAN UPADHYAY MARG,
BESIDE GANDHI CLINIC, NEAR
PARIMIAL CHOWK, BHAVNAGAR,
GUJARAT 364001

WITH

Excise Misc. (COD) Application No. 10348 of 2019
(On behalf of Appellant)

in
Excise Appeal No. 10880 of 2019

[Arising out of Order-in-Appeal No OIA-BHV-EXCUS-000-APP-321-324-2018-19 dated 17.12.2018 passed by Commissioner (Appeal) of Central Excise & ST, Bhavnagar]

M/s Akansha Ship Breaking Pvt Limited

.... Appellant

Manan, Plot No 2227-E, Waghyawadi
Road, Near Varal House
BHAVNAGAR, GUJARAT -364001.

VERSUS

Commissioner of Central Excise & ST, Bhavnagar Respondent

PLOT NO.6776/B-1. SIDDHI SADAN,
NARAYAN UPADHYAY MARG,
BESIDE GANDHI CLINIC, NEAR
PARIMIAL CHOWK, BHAVNAGAR,
GUJARAT 364001

APPEARANCE :

Shri Sarju Mehta, Chartered Accountant for the Applicants
Shri S.N. Gohil, Superintendent (AR) for the Respondent

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

MISC. ORDER No. M/10318-10319 / 2019

DATE OF HEARING : 18.06.2019

DATE OF DECISION: 18.06.2019

RAMESH NAIR

There is delay of 47 days in filing the appeals.

2. Shri Sarju Mehta, Ld. Chartered Accountant appearing on behalf of the applicants submits that in the identical situation, this Tribunal has allowed the delay of 37 days in the case of *M/s. Bajinath Melaram* vide order No. M/10211-10215/2019 dated 16.04.2019. Considering the submissions made by the Id. Chartered Accountant, COD applications are allowed.

(Dictated and pronounced in the open court)

(Ramesh Nair)
Member (Judicial)

(Raju)
Member (Technical)