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

REGIONAL BENCH- COURT NO. 3

Excise Miscellaneous (COD) Application No. 10386 of 2019

(On behalf of Appellant)

in

Excise Appeal No. 10992 of 2019

(Arising out of OIA-AHM-EXCUS-001-APP-02-03-2017-18 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD)

M/s. Ganpatbhai Patel

14 Setu Apartment, Gurukul Road,
Memnagar, Ahmedabad
Gujarat-380013.

.....Appellant

VERSUS

C.C.E.-Ahmedabad-i

C. Ex Bhavan,Nr Panjrapole & Polytechnic,
Ambavadi,Ahmedabad,Gujarat-380015

.....Respondent

WITH

Excise Miscellaneous (COD) Application No. 10387 of 2019

(On behalf of Appellant)

in

Excise Appeal No. 10993 of 2019

(Arising out of OIA-AHM-EXCUS-001-APP-02-03-2017-18 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD)

M/s. Shakti Woven Sacks Pvt Ltd

C/O 14, Setu Appartments, B/H Surya Complex,
Nr Sterling Hospital, Gurukul Road
Memnagar, AHMEDABAD
GUJARAT-380052.

.....Appellant

VERSUS

C.C.E.-Ahmedabad-i

C. Ex Bhavan, Nr Panjrapole & Polytechnic,
Ambavadi,Ahmedabad, Gujarat-380015

.....Respondent

APPEARANCE:

Sh. Anil Gidwani, Consultant for the Appellant

Sh. G. Jha, Authorised Representative for the Respondent

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

Miscellaneous Order No. M/ 10599-10600 /2019

DATE OF HEARING:13.09.2019
DATE OF DECISION:13.09.2019

RAMESH NAIR

Sh. Anil Gidwani, Ld. Consultant appearing on behalf of the applicant submits that at the time of dispatch of the order, the factory was closed, therefore the order was not received by the appellant. Subsequently, when the recovery proceeding was initiated appellant asked for the copy of the order and on receipt of the same appeal was filed within time. This Tribunal vide order dated 09.08.2019 sought report from the Revenue regarding dispatch and delivery of the order. Ld. AR submitted a letter dated 06.09.2019 wherein though the dispatch was shown by speed post on 15.06.2017 but there is no proof of acknowledgment given by the appellant. In these circumstances, the date of receipt of the order copy will be taken as a communication accordingly, the appeal was filed within time. Hence there is no delay in filing the appeal. COD applications are infructuous and dismissed. Appeals are admitted.

(Dictated & Pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)