

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

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Application No. E/COD/10808-10809/2016

Appeal No. E/12182-12183/2016

(Arising out of OIA-KCH-EXCUS-000-APP-017-018-16-17 dated 21.07.2017 passed by the Commissioner (Appeals-III) of Central Excise, Rajkot)

M/s Ruchi Soya Industries Limited : Appellant (s)

Vs

Commissioner (Appeals-III) of Central Excise, Rajkot: Respondent (s)

**Represented by:**

For Appellant (s) : Shri Jigar Shah, Advocate

For Respondent (s): Shri S. N. Gohil, AR

**CORAM :**

**Dr. D. M. Misra, Hon'ble Member (Judicial)**

**Mr. Devender Singh, Hon'ble Member (Technical)**

Date of Hearing/Decision: 02.04.2018

**ORDER No. M/10193-10194/2018**

**Per : Dr. D. M. Misra**

Heard both sides.

2. These two applications are filed seeking Condonation of delay of 59 days in filing the appeal before this forum.

3. Explaining the delay, the Ld. Advocate for the applicant submits that one Shri Anand Kumar Pare, who looks after the Central Excise affairs of the appellant company was shifted to another unit of the appellant, namely, at Karanpura in Bihar on 31.10.2016. In the process of shifting from the current location to their unit at Bihar, though the order was received by the said employee in time, but,

could not be communicated to the management, resulting into delay of 59 days in filing the appeal before this forum.

4. Per contra, the Ld. AR for the Revenue on the other hand submits that it is not coming out from the record whether Shri Anand Kumar Pare, was looking central excise affairs of the company during the relevant period.

5. We have carefully considered the submission advanced by both sides and the affidavit filed by the appellant Shri Anand Kumar Pare. In the affidavit it has been categorically stated that he was dealing with the central excise matters at the relevant time and shifted to the Karanpura Unit located in Bihar on 31.10.2016. In view of the reason explained by the applicants, which is bonafide and in our view is sufficient warranting Condonation of the delay of 59 days in filing the appeal before this forum. In the result, the delay is condoned. MAs (COD) allowed.

*(Operative part of the order pronounced in the Court)*

**(Devender Singh)**  
Member (Technical)

**(D. M. Misra)**  
Member (Judicial)

G.Y.