

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
2nd Floor, Bahumali Bhavan, Nr. Girdhar Nagar Bridge, Asarwa, Ahmedabad-380004
App. COD Diary No. 102442020 in Cross App. No. 102422020
Defect Diary No. : 12808 of 2019

[Arising out of the OIO - BVR-EXCUS-000-COMM-11-2019-20, dated -12/07/2019, passed by
Commissioner of Central Excise, Customs and Service Tax - BHAVNAGAR]

C.C.E. & S.T.-BHAVNAGAR

Appellants

Vs.

SHRI SANDEEP RASHMIKANT RAJPURA

Respondents

APPEARANCE:

Shri Dharmendra Kanjani, Superintendent (AR) for the Appellant

None appeared for the Respondent

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

Date of hearing/decision : 25/03/2021
ORDER

Per Ramesh Nair:

These are applications for Condonation of Delay in filing Cross-objections in the multiple appeals filed by the revenue. The appellant in the applications submitted that the Central Government had ordered to lock down, such type of business including the submission of appeal, communication, etc. could not be carried out. He invited our attention to the Taxation Ordinance dated 31.3.2020 passed by the Hon'ble President. Therefore, there is a delay.

2. Considering the reasons stated and looking to the Covid situation, We allow the Condonation of Delay. COD Applications are allowed, all the Cross Objections along with appeals be listed together on 22nd April, 2021.

(Ramesh Nair)
Member (Judicial)

(Raju)
Member (Technical)

Mehul

