

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
2nd Floor, Bahumali Bhavan, Nr. Girdhar Nagar Bridge, Asarwa, Ahmedabad-380004
Defect Diary No. : 10089 of 2023

[Arising out of the OIA - CCESA-SRT-APPEAL-PV-35-2021-22, dated -23/11/2021, passed by Commissioner of Central Excise and Service Tax - SURAT-I]

ZENITH TRAVELS

Appellants

Vs.

C.C.E. & S.T.-SURAT-I

Respondents

Appearance:

Present for the Appellant: Shri Devashish Trivedi & Shri Jagdish Surti, Advocates
Present for the Respondent: Shri Rajesh Agarwal, Superintendent (AR)

CORAM:

Hon'ble Mr Ramesh Nair, Member (Judicial)

Hon'ble Mr C.L.Mahar, Member (Technical)

Date of hearing/decision : 16/02/2023

ORDER

Per Ramesh Nair:

Shri Devashish Trivedi, learned counsel appearing on behalf of the appellant submits that there is a delay of 237 days in filing the appeal. He submits that in the family, appellant's father and aunt were living together and were suffering from severe health issues and the aunt was expired on 4th December, 2022. Since he was busy taking care of their medicals, the delay has occurred.

Considering, the submission made by learned counsel, COD application is allowed.

(Ramesh Nair)
Member (Judicial)

(C.L.Mahar)
Member (Technical)

Mehul