

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

REGIONAL BENCH- COURT NO.3

Service Tax Misc. Application (COD) No. 10210 of 2019

(On behalf of Applicant)

in

Service Tax Appeal No. 10567 of 2019

(Arising out of OIA-CCESA-SRT-PS-591-2017-18 passed by Commissioner (Appeals)
Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

M/s Shreenathji Carting

Nayandeep Complex, Opp Vaishali Cinema,
Surat-Dhulia Road, Fort Sonagadh
Tapi, Gujarat

.....Appellant

VERSUS

C.C.E. & S.T. - Surat-i

New Building...Opp. Gandhi Baug,
Chowk Bazar, Surat, Gujarat

.....Respondent

APPEARANCE:

Sh. Keyur Sheth, Advocate for the Appellant

Sh. L. Patra, Authorised Representative for the respondent

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

HON'BLE MR. RAJU, MEMBER (TECHNICAL)

Misc. Order No. M/ 10312 /2019

DATE OF HEARING: 17/05/2019

DATE OF DECISION: 17/05/2019

PER: RAMESH NAIR

Sh. Keyur Sheth Ld. Counsel for the applicant submits that this COD application filed on the query raised by the registry, however, there is no delay as they have received the order first time on 09.01.2019, therefore, the appeal was filed well within time and on last occasion AR was directed to submit a report on delivery of the order. He submitted letter dated 05.02.2018 from the Assistant Commissioner, CGST & Central Excise-Surat according to which the proof of the delivery is not available and it was also confirmed that this office has provided photo copy of OIA in response of letter dated 09.01.2019.

2. Accordingly, we do not find that there is delay in filing the appeal, hence the COD application become infructuous and accordingly dismissed. Appeal is admitted. This appeal be tagged with Appeal No. ST/11077/2015.

(Dictated & Pronounced in the open court)

(Ramesh Nair)
Member (Judicial)

(Raju)
(Member (Technical))

Seema