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

REGIONAL BENCH- COURT NO. 3

Service Tax (COD) Misc. Application No. 10385 of 2019
(On behalf of Appellant)
in
Service Tax Appeal No. 10988 of 2019

[Arising out of OIA-VAD-EXCUS-001-APP-535-2018-19 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-I]

M/s. Theo Desh Consultants **........Appellant**
82-83, 3rd Floor Suriyakiran Complex, Near Banker's Heart Institute,
Old Padra Road, VADODARA, GUJARAT-390015.

VERSUS

C.C.E. & S.T.-Vadodara-i **........Respondent**
1st Floor...Central Excise Building,
Race Course Circle, Vadodara,
Gujarat-390007

APPEARANCE:
Sh. A.X. S. Jiwan, Consultant for the Appellant
Sh. G. Jha, Authorised Representative for the Respondent

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

Miscellaneous Order No. M/ 10480 /2019

DATE OF HEARING:09.08.2019
DATE OF DECISION: 09.08.2019

RAMESH NAIR

The registry has issued a notice that there is a delay, as from the date of order i.e. 21.12.2018 and date of receipt in the appeal memo i.e. 15.03.2019 applicant needs to file a COD application.

2. Sh. A X S Jiwani, Ld. Consultant Appearing on behalf of the applicant submits that there is no delay for the reason that at the time of filing appeal there was no acknowledgment, therefore, the notice was issued by the registry. Now they have enclosed acknowledgment, according to which the order was received on 15.03.2019 and the appeal was filed on 14.05.2019 i.e. within the stipulated time of three months. Considering the submission made by Ld. Consultant I find that the appeal was filed within time, therefore, COD application is dismissed as in-fructuous. Appeal is admitted.

(Dictated & Pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

Neha