

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
2nd Floor, Bahumali Bhavan, Nr. Girdhar Nagar Bridge, Asarwa, Ahmedabad-380004
Defect Diary No. : 10875 of 2021

[Arising out of the OIA - KCH-EXCUS-000-APP-076-2019, dated -11/07/2019, passed by Commissioner of Central Excise, Customs and Service Tax - KUTCH (GANDHIDHAM)]

SAURASHTRA INFRA AND POWER PRIVATE LIMITED

Appellants

Vs.

C.C.E.-KUTCH (GANDHIDHAM)

Respondents

Appearance:

Shri Hasit Dave, Advocate

Shri Prakash Kumar Singh – Supdt (AR) for Revenue

CORAM:

Hon'ble Mr Ramesh Nair, Member (Judicial)

Hon'ble Mr Raju, Member (Technical)

Date of hearing/decision : 21/12/2021

ORDER

Per Ramesh Nair:

Shri Hasit Dave, learned Counsel appearing on behalf of the applicant submits that though the order was received on 22.07.2019 but the concerned staff dealing with the legal affairs fell sick after receiving the impugned order and since he was on the verge of retirement, matter was transferred to another staff, thereafter he retired. Due to inadvertence, the impugned order could not be mentioned in the transfer list for further action. Subsequently, in March, 2020 pandemic started therefore, the delay occurred.

2. Considering the submissions made by learned Counsel, we allow the COD application. List the appeal in due course.

(Ramesh Nair)
Member (Judicial)

(Raju)
Member (Technical)