

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD**

Division Bench
Court – I

Appeal Diary No. 304192023

**Visakhapatnam Metropolitan Region
Development Authority**

Vuda Udyog Bhavan, Sirupuram Junction
Visakhapatnam, AP – 530 003

.....Appellant

VERSUS

**Commissioner of Central Tax
Visakhapatnam**

Port Area, Visakhapatnam,
Andhra Pradesh – 530 035

.....Respondent

Appearance

Shri Suresh Sastri Dorbala, Advocate for the Appellant.

Shri V. Srikant Rao, AR for the Respondent.

Coram:

HON'BLE MR. ANIL CHOUDHARY (JUDICIAL)

HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)

DEFECT MISCELLANEOUS ORDER No. 110/2023

Date of Hearing: 06.11.2023

Date of Decision: 06.11.2023

[Order per: ANIL CHOUDHARY]

Heard the parties on the COD Application.

2. Learned Counsel explains that after the Impugned Order was passed and Order was served on 13.01.2023, they were required to file Appeal on or before 12.04.2023. However, there was no Metropolitan Commissioner posted in the Office of the Appellant and accordingly, delay took in getting approval from the District Collector of Visakhapatnam, who was holding the additional charge.

3. We find that the delay has been reasonably explained and accordingly, we allow the COD Application. Registry is directed to register the Appeal and put up for Hearing in due course.

(Dictated and pronounced in the Open Court)

**(ANIL CHOUDHARY)
MEMBER (JUDICIAL)**

**(A.K. JYOTISHI)
MEMBER (TECHNICAL)**