

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH

**Service Tax Condonation of Delay Application No. 50385 Of 2021
In**

Defect Diary No. 50753 of 2021

(Arising out of Order-in-Appeal No. 166/Central Tax/Apl-II/Delhi/2019 dated 13.05.2020
passed by Commissioner of Central Tax (Appeal-II), New Delhi)

Prabhu Dayal Builders (India) Private Limited Appellant
B-131, WHS, Kirti Nagar, New Delhi-110015

Versus

Commissioner, CGST & CX, Delhi West Respondent
Commissionerate, New Delhi
5th Floor, Bhikaji Cama Place, New Delhi

APPEARANCE:

Shri Ankit Singh, Advocate for the Appellant
Shri Ishwar Charan, Authorized Representative for the Department

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P V SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing: 09/02/2022

DEFECT MISCELLANEOUS ORDER NO. 39/2022

JUSTICE DILIP GUPTA

The order dated May 13, 2020 was received by the appellant on January 25, 2021 and the appeal was filed on July 19, 2021. The delay is covered by the various orders passed by the Supreme Court. The appeal shall, therefore, be treated to have been filed within time. The application is allowed.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

**(P V SUBBA RAO)
MEMBER (TECHNICAL)**