

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

PRINCIPAL BENCH - COURT NO. 1

**Service Tax Condonation of Delay Application No. 50658 of 2022
IN
Defect Diary No. 51601 of 2022**

(Arising out of Order-in-Appeal No. DDN/EXCUS/000/APPL/38/2021-22 dated
24.02.2022 passed by the Commissioner of Appeals, Central GST, Dehradun)

**Chestnut Heights & Resorts Private
Limited**

(Jilling Terraces), 121, Padampuri, Tehsil Dhari,
District Nainital, 263136

..... Appellant

VERSUS

**Commissioner, Customs, Central Excise
& CGST- Dehradun**

.....Respondent

APPEARANCE:

Shri P.R. Mullick, Advocate for the Appellant

Shri Ravi Kapoor, Authorized Representative of the Department

**CORAM : HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)**

Defect Miscellaneous Order No. 24/2023

DATE OF HEARING/DECISION: 09 February, 2023

JUSTICE DILIP GUPTA

The delay of about less than a month has been satisfactorily explained in the application filed for condonation of delay. The delay is, accordingly, condoned and the application is allowed. Office to proceed.

(Order dictated and pronounced in the open Court)

**(JUSTICE DILIP GUPTA)
PRESIDENT**

**(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)**