

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

REGIONAL BENCH- COURT NO.1

Service Tax Miscellaneous Application (COD) No. 10400 of 2019
(On behalf of Applicant)

**in
Service Tax Appeal No. 11030 of 2019**

[Arising out of OIA-CCESA-VAD-APP-II-VK-301-2016-17 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-I]

M/s Munjani Brothers

433/2 Super Compound Nandu Doshi Ni Wadi
Vasta Devdi Road Katargam
Surat, Gujarat-395004.

.....Appellant

VERSUS

C.C.E. & S.T.- Surat-i

New Building, Opp. Gandhi Baug,
Chowk Bazar, Surat,
Gujarat-395001

.....Respondent

APPEARANCE:

Sh. Amit Laddha (Advocate) for the Appellant

Sh. S.N. Gohil, Authorised Representative for the respondent

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

Miscellaneous Order No. M/ 10378 /2019

DATE OF HEARING: 04.07.2019
DATE OF DECISION: 04.07.2019

RAMESH NAIR

Sh. Amit Laddha, Ld. Counsel appearing on behalf of the applicant submits that there is a delay of 854 days. He submits that the concerned staff Mr. Kailash K. Rajput resigned from the job on 01.11.2016 whereas the order was received on 28.10.2016. He submits that since Sh. Rajput has not informed the management about the receipt of the order, the management was not aware about the order. It came to their notice only when recovery proceedings initiated thereafter, the appeal was filed. Hence there is a delay. He

also submits that the entire service tax amount has been deposited during the investigation of the case, therefore, there cannot be any intention to delay in filing the appeal.

2. We are of the view that even though the staff has not communicated the order, the management cannot shift their responsibility they should have vigilant about the litigant going on against the firm, therefore, there is a clear negligence on the part of the applicant firm. Therefore, in the interest of justice, we allow the COD application subject to payment of cost of Rs. 10,000/- within three weeks time. Report compliance on 07.08.2019.

(Dictated & Pronounced in the open court)

Ramesh Nair
Member (Technical)

(Raju)
Member (Technical)

Neha