

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

REGIONAL BENCH- COURT NO.3

Service Tax Appeal No.10282 of 2021

Service Tax Miscellaneous (EH) Application No. 10144 of 2022
(Arising out of OIA-VAD-EXCUS-002-APP-182-2020-21 dated 28/01/2021 passed by
Commissioner of Central Excise, Customs and Service Tax-VADODARA-II)

PRUTHVI TRAVELS

227-2nd Floor Silver Square Opp Hdfc Bank Link Road
Bharuch
Bharuch, Gujarat

.....Appellant

VERSUS

C.C.E. & S.T.-VADODARA-II

1st Floor... Room No.101,
New Central Excise Building,
Vadodara, Gujarat -390023

.....Respondent

APPEARANCE

Shri Vinay Kansara, Advocate appeared for the Appellant
Shri R.P Parekh, Superintendent (Authorized Representative) for the Respondent

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

Final Order No. A/ 10692 /2022

DATE OF HEARING: 06.06.2022

DATE OF DECISION: 06.06.2022

RAMESH NAIR

Considering the facts of the case after allowing the early hearing, we are taking up appeal also for disposal.

2. The Commissioner (Appeals) has rejected the appeal on time bar ground on the basis that the appeal was filed with delay of 27 days. The learned commissioner has stated in the order that the appellant has not filed COD application for delay of 27 days.

3. We find from the covering letter of the appeal as well as the letter dated 12.12.2020 submitted before the Commissioner (Appeals) that they had filed for Condonation of delay. Moreover, the period of delay is covered by the Hon'ble Supreme Court order dated 10.01.2022 According, to which there is no need to file COD application. Therefore, the order of Commissioner (Appeals) rejecting the appeal on time bar is not sustainable.

4. Hence, the impugned order is set aside. Appeal is allowed by way of remand to the Commissioner (Appeals) for deciding the matter on merit without going into the issue of limitation.

(Dictated & Pronounced in the open court)

RAMESH NAIR
MEMBER (JUDICIAL)

RAJU
MEMBER (TECHNICAL)

Geeta