

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

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REGIONAL BENCH – COURT NO. 1

**Application No. E/COD/60757/2018**  
**Excise Appeal No. 62012 Of 2018**

[Arising out of OIA No. LUD-EXCUS-001-APP-1622-18-19 dated 30.08.2018 passed by the Commissioner (Appeals) of CGST-Ludhiana]

**M/s Saggar Steel Pvt. Ltd.**

G T Road Srihind Side Mandi  
 Gobingarh, Punjab-147301

**: Appellant (s)**

Vs

**Commissioner of Central Excise  
 And Service Tax, Ludhiana**

Central Excise House F Block, Rishi Nagar  
 Ludhiana, Punjab-141001

**: Respondent (s)**

APPEARANCE:

Shri Vikrant Kackaria, Advocate for the Appellant  
 Shri H. Singh, Authorised Representative for the Respondent

**CORAM : HON'BLE Mr. ASHOK JINDAL, MEMBER (JINDAL)**

**Misc. Order No. 60254 / 2019**

Date of Hearing:02.05.2019

Date of Decision:02.05.2019

**Per : Mr. Ashok Jindal**

Considering the reason for causing the delay has been explained satisfactorily, therefore, the delay in filing the appeal is condoned by allowing the application for condonation of delay.

*(Dictated & pronounced in the Court)*

**(Ashok Jindal)**  
 Member (Judicial)

G.Y.