

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH, CHENNAI**

ST/COD/40122/2019 and ST/40366/2019

[arising out of Order-in-Appeal No.SLM-STX-JAN-06-2014, dated 08.01.2014 passed by the Commissioner of Central Excise & Service Tax (Appeals), Salem]

COMMISSIONER, METTUPALAYAM MUNICIPALITY

APPELLANT

Versus

COMMISSIONER OF GST & CENTRAL EXCISE, SALEM

RESPONDENT

Appearance:

For the Appellant Shri K. Sankaranarayanan, Adv.

For the Respondent Shri B. Balamurugan, AC (AR)

CORAM:

Hon'ble Smt. Sulekha Beevi C.S, Member (Judicial)

Hon'ble Shri P. Venkata Subba Rao, Member (Technical)

Date of hearing/decision **11-06-2019**

FINAL ORDER NO.40839/2019

Per Bench:

The above application for condonation of delay is filed by the appellant seeking to condone the delay of 1773 days in filing the appeal. On behalf of the appellant Shri K. Sankaranarayanan submitted that the delay occurred since the dealing hand for filing the appeal had not put up the file to the proper officer. He also pleaded that the appellant being a Municipality under Govt. of Tamil Nadu a lenient view may be taken.

2. The learned Authorised Representative for the Revenue Shri B. Balamurugan, AC (AR) opposes the application. He submitted that

the appellant has not put forward sufficient grounds for explaining the delay of each day.

3. Heard both sides.

4. The delay in filing the appeal is 1773 days. The appellant has submitted that the delay has occurred as the dealing hand had not put up the file before the proper officer to consider filing of the appeal. This, in our view, is not sufficient cause for condoning the delay. Further, the delay is huge and the appellant has not explained the delay of each day. For the above reasons, we find no merits in the COD application and the same is dismissed. Consequently, the appeal also gets dismissed.

(Dictated and pronounced in open court)

(P. VENKATA SUBBA RAO)
MEMBER (TECHNICAL)

(SULEKHA BEEVI C.S)
MEMBER (JUDICIAL)

	DRAFT			Remarks
	I	II	III	
Date of dictation	11.06.2019			
Draft Order - Date of typing	.06.2019			
Fair Order Typing	12.06.2019			
Date of number and date of	.06.2019			

ST/COD/40122/2019
and ST/40366/2019

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