

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI**

REGIONAL BENCH – COURT NO. I

Service Tax Miscellaneous [COD] Application No. 40262 of 2019
(on behalf of Appellant)

**In
Service Tax Appeal No. 40984 of 2019**

(Arising out of Order-in-Appeal Nos. 572 to 575/2018 (CTA-II) dated 14.12.2018 passed by the Commissioner of G.S.T. & Central Excise (Appeals-II), Newry Towers, 2054/1, II Avenue, 12th Main Road, Anna Nagar, Chennai – 600 040)

M/s. Anantara Solutions Pvt. Ltd., : **Appellant**
Module No.0104A, Tidel Park,
4, Canal Road, Taramani,
Chennai – 600 113

VERSUS

The Commissioner of G.S.T. & Central Excise, : **Respondent**
Chennai South Commissionerate,
No. 692, Anna Salai, MHU Complex,
Nandanam, Chennai – 600 035

WITH

Service Tax Miscellaneous [COD] Application No. 40263 of 2019
(on behalf of Appellant)

**In
Service Tax Appeal No. 40985 of 2019**

(Arising out of Order-in-Appeal Nos. 572 to 575/2018 (CTA-II) dated 14.12.2018 passed by the Commissioner of G.S.T. & Central Excise (Appeals-II), Newry Towers, 2054/1, II Avenue, 12th Main Road, Anna Nagar, Chennai – 600 040)

M/s. Anantara Solutions Pvt. Ltd., : **Appellant**
Module No.0104A, Tidel Park,
4, Canal Road, Taramani,
Chennai – 600 113

VERSUS

The Commissioner of G.S.T. & Central Excise, : **Respondent**
Chennai South Commissionerate,
No. 692, Anna Salai, MHU Complex,
Nandanam, Chennai – 600 035

APPEARANCE:

Shri. V. Sreenivasan, Advocate for the Appellant

Shri. S. Govindarajan, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

MISC. ORDER NOS. 40348-40349 / 2019

DATE OF HEARING: 22.07.2019

DATE OF DECISION: 22.07.2019

Today, when the matter was taken up for hearing, Shri. V. Sreenivasan, Ld. Advocate, appeared for the assessee and Shri. S. Govindarajan, Ld. AR, appeared for the Revenue.

2. Ld. Advocate for the appellant submits that there was a delay of 66 days and contends that the delay happened due to ignorance on the part of one of the junior staff, in support of which an affidavit is also filed along with the applications for condonation of delay.

3. *Per contra*, Ld. AR vehemently opposes the applications for condonation of delay.

4. I have heard the rival contentions and perused the documents placed on record.

5. I find that, as contended by the Ld. Advocate, the appellant is having a good arguable case on merits and hence, the small delay should not come in way of administration of justice. Following the binding precedents in the case of ***Esha Bhattacharjee Vs. Managing Committee of Raghunathpur, Nafar Academy & Ors. in Civil Appeal Nos. 8183-8184 of 2013 dated 13.09.2013***, I am of the view that the delay should be condoned.

6. The Miscellaneous Applications for condonation of delay are allowed. Registry is directed to post the appeals in normal course.

(Dictated and pronounced in open court)

(P. DINESHA)
MEMBER (JUDICIAL)