

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

REGIONAL BENCH – COURT NO. I

Service Tax Miscellaneous [COD] Application No. 40269 of 2019

(on behalf of Appellant/Respondent)

In

Service Tax Appeal No. 41025 of 2019

(Arising out of Order-in-Appeal No. 494/2018 (CTA-II) dated 25.10.2018 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. Sigma Forging & Forming Pvt. Ltd.,

: Appellant

Plot No. H10, Vallam Vadagal,
SIPCOT Industrial Park, Sriperumbudur Taluk,
Kanchipuram Dist., Tamil Nadu – 631 604

VERSUS

The Commissioner of G.S.T. & Central Excise,

: Respondent

Chennai Outer Commissionerate,
Newry Towers, No. 2054/1, II Avenue,
12th Main Road, Anna Nagar,
Chennai – 600 040

APPEARANCE:

Shri. Sunil Kumar, Consultant for the Appellant

Ms. T. Usha Devi, Authorized Representative for the Respondent

CORAM:

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

MISC. ORDER NO. 40350 / 2019

DATE OF HEARING: 24.07.2019

DATE OF DECISION: 24.07.2019

Shri. Sunil Kumar, Ld. Consultant appearing for the
appellant, submits that there is a delay of about 108 days
in filing the appeal before this Tribunal.

1.2 Taking me through the application for condonation of delay, Ld. Consultant submits that the consultant who was authorized to file did not do it in time and hence, the appellant had to get the papers back and hand it out to a different consultant. He further submits that he has an arguable case on merits.

2. On the other hand, Ms. T. Usha Devi, Ld. AR appearing for the Revenue, vehemently opposes the application for condonation of delay.

3. Heard the rival contentions and perused the records.

4. Although the delay is substantial, in the interests of justice and considering the fact that the appellant may have an arguable case on merits, the delay is condoned, however, subject to costs. As a deterrent, the appellant is therefore directed to deposit Rs. 5,000/- as cost to the Revenue on or before 26.08.2019. Registry is therefore directed to list the appeal thereafter in due course. Report compliance on 26.08.2019.

(Dictated and pronounced in open court)

(P. DINESHA)
MEMBER (JUDICIAL)