

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

REGIONAL BENCH – COURT NO. III

**Excise Miscellaneous [COD] Application No. 40209 of 2019**  
(on behalf of Appellant)

**In**  
**Excise Appeal No. 40723 of 2019**

(Arising out of Order-in-Appeal No CMB-CEX-000-APP-001-19 dated 02.01.2019 passed by the Commissioner of G.S.T. & Central Excise (Appeals), Coimbatore, 6/7, A.T.D. Street, Race Course Road, Coimbatore – 641 018)

**The Commissioner of G.S.T. & Central Excise,** : **Appellant**  
Coimbatore Commissionerate,  
6/7, A.T.D. Street, Race Course Road,  
Coimbatore – 641 018

**VERSUS**

**M/s. GKB Rx Lens Pvt. Ltd.,** : **Respondent**  
54-67A, Sathya Towers,  
Malaviya Street, Ramnagar,  
Coimbatore – 641 009

**APPEARANCE:**

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

Ms. Krithika Jaganathan, Advocate for the Respondent

**CORAM:**

**HON'BLE MR. P. VENKATA SUBBA RAO, MEMBER (TECHNICAL)**  
**HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)**

**MISC. ORDER NO. 40369 / 2019**

DATE OF HEARING: 31.07.2019

DATE OF DECISION: 31.07.2019

**PER : P. VENKATA SUBBA RAO**

For the reasons mentioned in the application for condonation of delay, the delay in filing the Department's appeal is condoned. Registry is directed to take the appeal on record and list it in its due course.

(Dictated and pronounced in the open court)

**(P. VENKATA SUBBA RAO)**  
MEMBER (TECHNICAL)

**(P. DINESHA)**  
MEMBER (JUDICIAL)

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