

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

REGIONAL BENCH – COURT NO. I

Service Tax Miscellaneous [COD] Application No. 40372 of 2019

(on behalf of Appellant)

In

Service Tax Appeal No. 41417 of 2019

(Arising out of Order-in-Appeal No. 67/2019-ST dated 13.02.2019 passed by the Commissioner of G.S.T. & Central Excise (Appeals), Coimbatore, Circuit Office @ Salem Commissionerate, No. 1 Foulke's Compound, Anai Road, Salem – 636 001)

M/s. K.P. Satheeswaran,

Taj Nagar,
H 425, SPB Colony Post,
Kadachanur (Via), Erode – 638 010

: Appellant

VERSUS

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

Salem Commissionerate,
No.1, Foulke's Compound, Anai Road,
Salem – 636 001

: Respondent

APPEARANCE:

Shri. M.N. Bharathi, Advocate for the Appellant

Shri. L. Nandakumar, Authorized Representative for the Respondent

CORAM:

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

MISC. ORDER NO. 40535 / 2019

DATE OF HEARING: 18.10.2019

DATE OF DECISION: 18.10.2019

Today when the matter was taken up for hearing,
Shri. M.N. Bharathi, Ld. Advocate, appeared for the
assessee-applicant and Shri. L. Nandakumar, Ld.
Departmental Representative, appeared for the Revenue.

2. Ld. Advocate for the assessee draws attention to the application for condonation of delay and the affidavit filed in support to contend that the delay was only of 71 days, which was on account of ill health of the appellant.

3. *Per contra*, Ld. AR for the Revenue vehemently opposes the application for condonation of delay for the reason that the appellant has not explained each day's delay.

4. I have considered the rival contentions and after going through the reasons, I am of the view that the appellant should be put to terms for condonation of delay. This is also for the reason that the appellant may have a good arguable case on merits. For the above reasons, the delay is condoned.

5. The Miscellaneous Application for condonation of delay is allowed subject to the condition that the appellant deposits an amount of Rs. 500/- to the Revenue and reports **compliance on 08.11.2019**.

(Dictated and pronounced in open court)

Sd/-

(P. DINESHA)
MEMBER (JUDICIAL)

Sdd