IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI, PRINCIPAL BENCH, NEW DELHI

Date of hearing / decision: 29.06.2018

Appeal No. E/COD/50476/2018 with E/51277/2018-EX[DB]

[Arising out of Order-in-Appeal No. 70(SM)ST/JPR/18 dated 24.01.2018 passed by Commissioner (Appeals), Central Excise & CGST, Jaipur]

CCE GST Alwar … Appellant

Vs.

M/s Seasame Foods (P) Ltd. … Respondent

Appearance:

Present for the Appellant : Shri U. Sengraj, AR

Present for the Respondent : Shri Ranjit Ranjan, Advocate

Coram:

Hon'ble Mr. Anil Chaudhary, Member (Judicial)

Hon'ble Mr. Bijay Kumar, Member (Technical)

Final Order No. 52623/2018 dated 29.06.2018

Per Anil Chaudhary

Had the COD Application.

2. It is seen that the impugned order was served on 31.01.2018. The matter relates to dispute as to payment and refund of Service Tax by the Respondent assessee who is manufacturer / service provider. Under the provision of the Finance Act, the time allowed is four months regarding filing the

appeal to this Tribunal. In the matter, there is no delay in filing the appeal. However, for statistical purpose, the COD Application is allowed.

[Order dictated in open court]

(Bijay Kumar) Member (Technical)	(Anil Chaudhary) Member (Judicial)

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