

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD**

Division Bench
Court – I

**Application No. ST/COD/30214/2018
in
Appeal No. ST/30401/2018**

(Arising out of Order-in-Appeal No. VIZ-EXCUS-003-APP-070-15-16
dated 31.03.2016 passed by Commissioner of Customs, Central
Excise and Service Tax (Vizag Appeal-II), Guntur)

Gopal Electrical Industries

.....Appellant(s)

Vs.

**Commissioner of Central Tax,
Tirupathi**

.....Respondent(s)

Appearance

Shri Ch. Venkateswara Rao, Advocate for the Appellant.

Shri Guna Ranjan, Superintendent (AR) for the Respondent.

Coram:

Hon'ble Mr. M.V. RAVINDRAN, MEMBER (JUDICIAL)

Hon'ble Mr. P. VENKATA SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing: 02/07/2018

Date of Decision: 02/07/2018

FINAL ORDER No. A/30692/2018

[Order per: M.V. Ravindran]

This application is filed for condonation of delay of 535
days in filing the appeal before the Tribunal.

2. Heard both sides and perused the records.

3. The delay is sought to be justified in the application for condonation of delay by stating as under:

“2. The delay is due to the following reasons.

The Order-in-Appeal passed by the Commissioner (Appeals) Guntur was not received by the appellant. He came to know about the same when R.O asked him to pay arrears. He obtained a copy and filed this appeal and hence the delay.”

Same has been reiterated in the affidavit filed along with appeal.

4. Learned Counsel submits that the issue is now squarely covered by the various decisions of the Tribunals as the services rendered by the appellant in the APSPDCL is not taxable. He submits that they have not received the Order-in-Appeal passed by Commissioner and Range Officers asked them to pay dues to Government.

5. On perusal of the records, we find that there is nothing on record, that the appellant had not collected the copy of the order. It is categorically stated in the appeal filed by the appellant that they had received the communication of a copy of the order on 07.04.2016. The above reproduced ground does not instill any confidence and justifiable reason for delay in filing the appeal. In our view, the application is devoid of merits, accordingly, the same is dismissed consequentially, the appeal also dismissed.

(Order dictated & pronounced in open court)

P. VENKATA SUBBA RAO
MEMBER (TECHNICAL)

M.V. RAVINDRAN
MEMBER (JUDICIAL)

Lakshmi....