

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
MUMBAI**

REGIONAL BENCH - COURT NO. I

CORRIGENDUM

to

**Final Order No. A/85532/2024
Dated 31.01.2024**

in

Service Tax Appeal No. 85444 of 2020

Cummins Technologies India Private Limited Appellant

India Technical Centre, Finance Department,
8th Floor, Tower B, Cummins India Office Campus,
Balewadi, Pune – 411 001

Versus

Commissioner of Central Tax, Pune-II

.... Respondent

GST Bhavan, 41/A Sassoon Road
Pune – 411 001.

CORRIGENDUM

Dated: 19.06.2024

In the Final Order No. A/85532/2024 dated 31.01.2024,

(i) at the page number 8,

(a) in line 28, *for* “the delay”, *read* “the alleged delay”;

(b) in line 29, *for* “is condoned”, *read* “is considered as *non est*”;

(ii) at the page number 9, in lines 2 and 3,

for “by condoning the delay in filing the appeal before the
Commissioner (Appeals)”,

read “by considering the alleged delay in filing the appeal before
the Commissioner (Appeals) as *non est*”.

**(M.M. Parthiban)
Member (Technical)**

Sinha