

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH
BANGALORE**

Application(s) Involved:

**Service Tax Condonation of Delay Application No.20092 of 2021
In
Appeal Diary No.200682021**

[Arising out of No. TVM-EXCUS-000-APP-60-2020 dated
15/10/2020 passed by Commissioner of Central Tax ,
COCHIN(Appeal)]

**Allianz Technology SE India
Branch**

3rd Floor Carnival Technopark Technopark
THRIVANANTHAPURAM
KERALA
695581

Appellant(s)

Versus

**Commissioner Of Central Tax And
Central Excise, Thiruvanthapuram**

P.B.No.13, I.C.E Bhawan, Press Club Road
Thiruvanthapuram
Kerala
695001

Respondent(s)

Appearance:

Shri Savith, CA

For the Appellant

**Shri Narendrababu P Byahatti,
Superintendent(AR)**

For the Respondent

CORAM:

HON'BLE SHRI S.S GARG, JUDICIAL MEMBER

Date of Hearing: 18/03/2021

Date of Decision:18/03/2021

Defect Miscellaneous Order No. 19 / 2021

Per : S.S GARG

Applicant has filed the present miscellaneous application for condonation of delay of 19 days in filing the appeal. Learned consultant for the applicant submitted that the delay caused in filing the present appeal is neither deliberate nor intentional. He further submitted that on account of

COVID-19 pandemic, the company premises was closed; all the employees were asked to work-from-home and due to this, the impugned order delivered at company premises was left unattended and some delay happened in appointing a consultant also. Learned consultant prayed that the delay of 19 days may please be condoned considering the above reasons.

2. After hearing both sides and considering the reasons given in the miscellaneous application for condonation of delay, I allow the prayer of the applicant and condone the delay of 19 days in filing the appeal. COD application is allowed. Registry is directed to register the appeal and list the same in due course.

(Order was pronounced and dictated
in Open Court on **18/03/2021**)

S.S GARG
JUDICIAL MEMBER

Raja...