

**IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH**

CEA 3051/2018 (O&M)
Date of decision:05.07.2019

Commissioner of Central Excise and Service Tax Commissionerate,
Ludhiana,now (Commissioner of Goods & Service Tax,Ludhiana)

.....Appellant

v.

Sanjiv Goyal,Partner, M/s Komal Impex & Industries

.....Respondents

**Coram: Hon'ble Mr.Justice Jaswant Singh
Hon'ble Mr.Justice Lalit Batra**

Present:- Mr.Sourabh Goel,Sr.Standing Counsel for Indirect Taxes
with Mr.Sanjeeva K.Uppal,Advocate for the appellant.

Jaswant Singh,J,(Oral).

CM 28018-CII/2018 has been filed seeking condonation
of delay of 32 days in refiling the appeal.

For the reasons stated in the application, the same is
allowed and delay in refiling the appeal is condoned.

CM 28019-CII/2018 has been filed seeking condonation
of delay of 1 day in filing the appeal.

The delay being insignificant, application is allowed and
delay of 1 day in filing the appeal is condoned.

Main case.

For order, see CEA 48 of 2018

**(Jaswant Singh)
Judge**

05.07.2019.
joshi

**(Lalit Batra)
Judge**