

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

Application(s) Involved:

**ST/COD/20246/2018 in ST/20201/2018-DB**

**M/s. ESI Software India Pvt. Ltd**

No.24-25,27th Cross, Banashankari,  
BANGALORE - 560070  
KARNATAKA

Appellant(s)

**Versus**

**Commissioner Of Central Tax,  
Bangalore North West  
Commissionerate**

2nd Floor, South Wing,  
BMTC Bus Stand Complex  
Shivaji Nagar  
Bengaluru - 560051  
Karnataka

Respondent(s)

**Appearance:**

**Mr. Rajesh Kumar, CA**

**HIRAGANGE & ASSOCIATES**

#1010, 1st floor(Above Corp. Bank) 26th  
Main, 4th T Block, Jayanagar,  
BANGALORE - 560041  
KARNATAKA

For the Appellant

**Mrs. Kavitha Podwal, AR**

For the Respondent

Date of Hearing: 20/04/2018

Date of Decision: 20/04/2018

**CORAM:**

**HON'BLE MR. S.S GARG, JUDICIAL MEMBER**

**HON'BLE MR. DEVENDER SINGH, TECHNICAL MEMBER**

**Misc. Order No: 20538 / 2018**

**Per : S.S GARG**

This application is filed by the appellant for condonation of delay in filing the appeal before the Bench.

2. After hearing both sides, we find that the delay of 7 days in filing the appeal is not deliberate and intentional and therefore for the reasons stated in the application, the delay is condoned and allow the application for condonation of delay and direct the Registry to take on record the appeal and list the same for disposal in its due course.

(Order was pronounced and dictated  
in Open Court on **20/04/2018**)

**DEVENDER SINGH**  
**TECHNICAL MEMBER**

**S.S GARG**  
**JUDICIAL MEMBER**

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