

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

REGIONAL BENCH - COURT No.-I

DEFECT DIARY NUMBER NO. 704972019

M/s Prayatna Developers Pvt. Ltd.

.....Appellant

VERSUS

**Commissioner of Customs (Preventive),
Lucknow**

....Respondent

Present for the Appellant: Absent

Present for the Respondent: Shri Rajeev Ranjan, Authorized Representative

DATE OF HEARING :03 September, 2019

ORDER

Defect-memo stands issued by the Registry in respect of non-filing of the resolution in favour of the person signing the appeal and the appeal being filed delayed without COD Application.

2. We find that the appeal papers stand duly signed by the Joint Manager of the company along with authorization and their company seal. As such the defect of non-filing of resolution is only a procedural defect which cannot result into dismissal of the appeal as defective.

3. As regards the delayed filing of the appeal, we find that the impugned order was passed on 29 March, 2019 and was received by the appellant on 06 April, 2019. As such limitation period of three months expired on 07 July, 2019 which was Sunday. The appeal papers were sent by post and were received by the Registry on 09 July, 2019. As such, it cannot be said appeal stands filed belatedly.

4. In view of the above, we vacate the defect memo and direct the Registry to give appeal number to the appellant and list the same in due course.

Sd/-
(Archana Wadhwa)
Member (Judicial)

Sd/-
(Anil G. Shakkarwar)
Member (Technical)

Nihal