

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL
SOUTH ZONAL BENCH AT CHENNAI**

C/COD/42101 to 42109/2018 in C/42670 to 42678/2018

M/s. Blueleaf Trading Company

Appellant

Vs.

Commissioner of Customs, Tuticorin

Respondent

PRESENT:

Shri A.K. Jayaraj, Advocate for the Appellant
Shri Jagan Babu, AC (AR) for the Respondent

CORAM

Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)

Date of Hearing / Decision: **6.03.2019**

Misc. Order Nos. **40155-40163 / 2019**

The above COD applications have been filed by the appellant seeking to condone the delay of 94 days in filing the appeals.

2. On behalf of the appellant, Id. counsel Shri A.K. Jayaraj submitted that the Director of the company was ill as he was suffering from acute IVDP with sciatica right leg. Hence he was advised rest for three months. That appellant has produced medical certificate to support the contention.

3. The Id. AR Shri Jagan Babu opposed the applications.

4. Heard both sides.

5. The reason stated for the delay is that the Director of the appellant-company was ill and was suffering from acute IVDP with

sciatica right leg. The medical certificate issued by the physician is also produced. The delay is 94 days. Taking note of the illness of the Director of the company, I am satisfied that the appellant has put forward sufficient cause for condoning the delay. The delay is condoned and the miscellaneous applications are allowed. Registry to list the matter in due course.

(Dictated and pronounced in open Court)

(Sulekha Beevi C.S.)
Member(Judicial)

Rex