

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

ST/COD/42125/2018 in ST/42720/2018

M/s. DRK Engineering

Appellant

Vs.

Commissioner of GST & Central Excise,
Trichy

Respondent

PRESENT:

Shri M.N. Bharathi, Advocate for the Appellant
Shri L. Nandakumar, AC (AR) for the Respondent

CORAM

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

Date of Hearing / Decision: **11.03.2019**

Misc. Order No. **40177 / 2019**

The above application has been filed by the appellant for condoning the delay of 97 days in filing the appeal.

2. The Id. counsel Shri M.N. Bharathi represented the counsel appearing for the appellant and submitted that the delay occurred because the wife of the Chartered Accountant who was dealing with the matter was ill and he has produced medical certificate to prove the same.

3. The Id. AR Shri L. Nandakumar opposes the application.

4. After hearing both sides, I find that the delay was caused due to the illness of the wife of the Chartered Accountant dealing with

the matter. Taking note of the fact that they have produced documents to prove the same, I am of the view that delay has to be condoned. Delay is condoned and the COD application is allowed.

(Dictated and pronounced in open Court)

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

Rex