

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, CHENNAI**

REGIONAL BENCH – COURT NO. III

Customs Misc. Application No. 40196 of 2019

in

Customs Appeal No. 40710 of 2019

(Arising out of Order-in-Original No.65904/2018 dated 31.10.2018 passed by the Commissioner of Customs, Chennai III)

M/s. Varaha Infra Ltd.

6, Jalam Vilas Scheme Poata
B Road, Jodhpur, Rajasthan 342 001.

Appellant

Vs.

Commissioner of Customs

Sea Port, Chennai – III
Custom House, No.60, Rajaji Salai
Chennai – 600 001.

Respondent

WITH

Customs Misc. Application No. 40197 of 2019

in

Customs Appeal No. 40711 of 2019

(Arising out of Order-in-Original No.65904/2018 dated 31.10.2018 passed by the Commissioner of Customs, Chennai III)

Prem Singh,

Director, M/s. Varaha Infra Ltd.
6, Jalam Vilas Scheme Poata
B Road, Jodhpur, Rajasthan 342 001.

Appellant

Vs.

Commissioner of Customs

Sea Port, Chennai – III
Custom House, No.60, Rajaji Salai
Chennai – 600 001.

Respondent

APPEARANCE:-

Shri Derrick Sam, Advocate for the Appellants
Shri Jagan Babu, AC (AR) for the Respondent

CORAM

Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)
Hon'ble Shri P. Venkata Subba Rao, Member (Technical)

Misc. Order Nos. 40298-40299 / 2019

Date of hearing: 12.06.2019
Date of decision: 12.06.2019

PER MS. SULEKHA BEEVI C.S.

The appellants have filed these COD applications for condoning the delay of 44 days involved in filing of the appeals.

2. The Id. counsel Shri Derrick Sam submitted that the appellants could not file the appeal within the statutory time period as the appellant is stationed at Jodhpur and could not engage an Advocate in Chennai immediately. He also submitted that there was a delay in arranging funds for the purpose of mandatory predeposit due to financial constraints. He prayed that the delay may be condoned as it is not wanton but due to the above reasons.

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

4. After hearing both sides, we find that the reason put forward by the appellant is satisfactory. The delay of 44 days in filing the appeals is condoned. The COD applications are allowed.

(Dictated and pronounced in open Court)

(SULEKHA BEEVI C.S.)
Member (Judicial)

(P. VENKATA SUBBA RAO)
Member (Technical)