

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

Application(s) Involved:

**Service Tax Condonation of Delay Application No.20411 of /2020
in
Appeal Diary No.204812020**

[Arising out of No. CAL-EXCUS-000-APP-220-2020 dated
29/07/2020 passed by Commissioner of Central Tax ,
COCHIN(Appeal)]

Western Plastics

K 70 Kinfra Iit Park Kanjikode
PALAKKAD
KERALA
678621

Appellant(s)

Versus

**Commissioner Of Central Tax &
Central Excise, Calicut**

C.R. Buildings, Mananchira
Calicut
Kerala
673001

Respondent(s)

Appearance:

CA SIVADAS CHETTOOR FCA
SIVADAD C & CO CA
II FLOOR A&P ARCADE STADIUM BYE PASS
ROAD
PALAKKAD
KERALA
678013

For the Appellant

Shri Narendrababu P Byahatii,
Superintendent(AR)

For the Respondent

CORAM:

HON'BLE SHRI S.S GARG, JUDICIAL MEMBER

Date of Hearing: 18/03/2021

Date of Decision:18/03/2021

Defect Miscellaneous Order No. 18 / 2021

Per : S.S GARG

Applicant has filed the present miscellaneous application for
condonation of delay of 44 days in filing the appeal. Learned consultant for

the applicant submitted that the delay caused in filing the present appeal is not deliberate and intentional. He further submitted that in May and July 2020, the applicant's mother and father-in-law passed away and he was under immense mental trauma; because of acute back pain, he was also in complete bed rest from 25/10/2020. Certificate from Doctor advising him to take bed rest is also enclosed. Learned consultant prayed that the delay of 44 days may please be condoned considering the above reasons.

2. After hearing both sides and considering the reasons given in the miscellaneous application for condonation of delay, I allow the prayer of the applicant and condone the delay of 44 days in filing the appeal. COD application is allowed. Registry is directed to register the appeal and list the same in due course.

(Order was pronounced and dictated
in Open Court on **18/03/2021**)

S.S GARG
JUDICIAL MEMBER

Raja...