

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

REGIONAL BENCH – COURT NO. III

**Condonation of Delay Diary No. 401532021**

**IN**

**Appeal Diary No. of 402432021**

**M/s. Sai Supreme Textiles Pvt. Ltd.**

**: Appellant**

RS No. 15/13 & 15/15, Vazhudavur Road,  
Kurumbapet, Pondicherry – 605 111

**VERSUS**

**The Commissioner of Customs**

**: Respondent**

Chennai-IV Commissionerate,  
No. 60, Custom House, Rajaji Salai, Chennai – 600 001

**APPEARANCE:**

Shri Hari Radhakrishnan, Advocate for the Appellant

Shri Arul C. Durairaj, Authorized Representative for the Respondent

**CORAM:**

**HON'BLE MS. SULEKHA BEEVI C.S., MEMBER (JUDICIAL)**

**HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)**

**INTERIM ORDER No. 40031 / 2021 [Defect]**

DATE OF HEARING: 22.09.2021

DATE OF DECISION: 22.09.2021

**Order Per : Hon'ble Ms. Sulekha Beevi C.S.**

The above application for condonation of delay have been filed seeking to condone the delay of 417 days in filing the appeal.

2.1 Learned Counsel Shri Hari Radhakrishnan appearing for the appellant submitted that the impugned order dated 26.11.2019 was received by the appellant on 29.11.2019. That by mistake, the appeal was filed before the Commissioner (Appeals) on 14.02.2020 and the same was returned to the appellant on 04.03.2020. He prayed

to condone the delay in respect of the period wherein the appellant had filed the appeal before the wrong forum.

2.2 It is submitted by the Learned Counsel for the appellant that thereafter, due to the pandemic, the appeal could only be filed before the Tribunal on 20.04.2021.

3. After taking into consideration the submissions made by the Learned Counsel for the appellant, we are satisfied that the appellant has made out sufficient cause for condoning the delay. The application for condonation of delay is allowed. The defect is vacated. Registry is directed to admit and number the appeal.

(Dictated and pronounced in open court)

Sd/-  
**(SULEKHA BEEVI C.S.)**  
MEMBER (JUDICIAL)

Sd/-  
**(P. ANJANI KUMAR)**  
MEMBER (TECHNICAL)