

Euphara Laboratories Ltd. Vs. Commissioner of Customs and Central

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SooperKanoon Citation : sooperkanoon.com/30727

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Apr-29-2003

Judge : J Balasundaram, S T C.

Appellant : Euphara Laboratories Ltd.

Respondent : Commissioner of Customs and Central

Judgement :

1. The delay of 72 days in preferring the above appeal against the order of the Commissioner (Appeals) is explained by the applicant as due to the hospitalisation for knee replacement of the Managing Director of the applicant company. The explanation is supported by a medical certificate dated 09/01/2002. Although the prayer is opposed by the Ld. DR on the ground that last date for filing of the appeal is 23/12/2001 and the Managing Director was hospitalised only on 03/01/2002, we are satisfied, in view of the situation set out and supported by the certificate, that the delay is to be condoned. We, therefore, condone the delay in filing this appeal.