



WA No.1019 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.04.2025

CORAM

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

WA No.1019 of 2025

M/S.Vision Holiday
rep. By its Managing Partner
S.R.Bhoopathy

Appellant

Vs

1.The Customs Excise And Service Tax
Appellate Tribunal, South Zonal Bench,
Shastri Bhawan Annexe,
1st Floor, 26 haddows Road,
Chennai- 06 (Rep by its Assistant Registrar)

2.The Commissioner of GST & Central Excise,
No.6/7, A.T.D. Street,
GST Bhavan, Race Course Road,
Coimbatore 641 018

Respondents

Prayer: Appeal filed against the order passed by learned Single Judge in WP
No.11898 of 2024 dated 04.06.2024.

For Appellant : Mr.K.Sankaranarayanan

For Respondents : Mr.A.P.Srinivas,
Senior Standing Counsel



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JUDGMENT

(Judgment of the Court was
delivered by the Hon'ble Chief Justice)

By consent, the appeal itself is taken up for admission.

2. The appeal impugns an order passed by a learned Single Judge of this Court on 4 June 2024, rejecting a petition filed challenging the Customs Excise And Service Tax Appellate Tribunal's (CESTAT) refusal to condone the delay of 2727 days in filing the appeal.

3. The CESTAT had declined to condone the delay on the ground that the reasons given were insufficient. This has been upheld by the learned Single Judge.

4. We also find no cause to interfere. The only document relied upon by appellant is a medical certificate dated 18 October 2023 issued by Dr.K.Gajendran to one Boopathy, in which it says that the said Boopathy was suffering from chronic disk prolapse at the L4 L5 level i.e. sciatica and he was on treatment for the same from March, 2016 till date, i.e. 18



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October 2023. The certificate does not say that the said Boopathi was unable to undertake day to day affairs during the said period. In fact, the certificate only says that he was advised physiotherapy, LS belt and medication and was advised not to take strenuous work.

5. In the circumstances, we see that no case is made out. The appeal stands dismissed. There will be no order as to costs.

(K.R.SHRIRAM, CJ.)

(MOHAMMED SHAFFIQ, J.)

01.04.2025

Index : Yes/No
Neutral Citation : Yes/No
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To

- 1.The Assistant Registrar
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