CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH - COURT No. I

Service Tax Appeal No.71124 of 2018

(Arising out of Order-in-Appeal No.GZB/SVTAX/000/APPL-MRT/272-273/17-18 dated 22/03/2018 passed by Commissioner (Appeals) Central Goods & Service Tax, Meerut)

M/s Proview Construction Ltd., ...Appellant

(B-66, Sector-63, Noida-201301)

VERSUS

Commissioner of Central Excise &

CGST, Ghaziabad ....Respondent

(Commissionerate, Meerut)

WITH
Service Tax Appeal No.70593 of 2019

(Arising out of Order-in-Appeal No.GZB/SVTAX/000/APPL-MRT/272-273/17-18 dated 22/03/2018 passed by Commissioner (Appeals) Central Goods & Service Tax, Meerut)

Shri Rajeev Kumar Arora, Director of

M/s Proview Construction Ltd., ...Appellant

(FA-9, Kavi Nagar, Ghaziabad-201002)

VERSUS

Commissioner of Central Excise &

CGST, Ghaziabad ....Respondent

(Commissionerate, Meerut)

APPEARANCE:

Shri Rajesh Chhibber, Advocate for the Appellants
Shri Santosh Kumar, Authorised Representative for the Respondent

CORAM: HON'BLE MR. P.K. CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

FINAL ORDER NOs.70263-70264/2024

DATE OF HEARING : 07 May, 2024
DATE OF DECISION : 07 May, 2024

SANJIV SRIVASTAVA:

These two appeals are directed against Order-in-Appeal No.GZB/SVTAX/000/APPL-MRT/272-273/17-18 dated 22/03/2018 passed by Commissioner (Appeals) Central Goods & Service Tax, Meerut.

2.0 In both these appeals, matter has been listed in number of times i.e. on 10.12.2018, 25.11.2019, 08.01.2020, 29.08.2023, 11.10.2023, 22.11.2023, 08.01.2024, 01.02.2024, 01.04.2024, 04.04.2024 & today, on all the dates appellant is either absent on call or Counsel/Proxy Counsel appearing for the appellants only requesting for the adjournments. Matter has been adjourned on behest of appellant/ appellant counsel more than the statutorily prescribed number of times as per proviso to Section 35 C (1A)

"Section 35C. Orders of Appellate Tribunal. -

> *(1A)The Appellate Tribunal may, if sufficient cause is shown, at any stage of hearing of an appeal, grant time, from time to time, to the parties or any of them and adjourn the hearing of the appeal for reasons to be recorded in writing :*
>
> ***Provided*** *that no such adjournment shall be granted more than three times to a party during hearing of the appeal."*

3.0 We have heard Shri Rajesh Chhibber Advocate for the appellant and Shri Manish Raj Authorized Representative for the revenue.

4.0 From the facts, it appears that appellant-I had filed a declaration under SVLDRS form-1 and even after allowing the sufficient opportunity both the sides are not coming forth SVLDRS form-4 and document with regard to final settlement even the counsel appearing do not have any instructions in the matter.

5.0 It is also submission the submission of counsel that appellants are not responding in the matter and it appears that they are not interested in perusing these appeals.

RULE 20 of CESTAT Procedure Rules, 1982 provide as follows:-

> *Action on appeal for appellant's default. — Where on the day fixed for the hearing of the appeal or on any other day to which such hearing may be adjourned, the appellant does not appear when the appeal is called on for hearing, the Tribunal may, in its discretion, either dismiss the appeal for default or hear and decide it on merits :*
>
> *Provided that where an appeal has been dismissed for default and the appellant appears afterwards and satisfies the Tribunal that there was sufficient cause for his non-appearance when the appeal was called on for hearing, the Tribunal shall make an order setting aside the dismissal and restore the appeal.*

6.0 Having allowed sufficient opportunity to present their case and to inform with regard to final settlement under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019, we are not left with any other option but to dismiss these appeals by invoking the above provisions.

7.0 Appeals are dismissed.

(Dictated and pronounced in open court)

(P.K. CHOUDHARY)
MEMBER (JUDICIAL)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

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