

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I**

**COD Application No. ST/COD/51742/2015 in
APPEAL No. ST/52778/2015-CU[DB]**

(Arising out of Order-in-Appeal No. 47-ST/ALLD/2014 dated 29/08/2014
passed by Commissioner of Central Excise & Service Tax (Appeals),
Allahabad)

M/s Ramesh Sharma & Brothers

Appellant

Vs.

Commissioner of Central Excise & Service Tax, Allahabad

Respondent

Appearance:

Absent On Call

Shri Mohd Altaf (Asstt. Commr.) AR

for Appellant

for Respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)

Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 05/09/2018
Date of Decision : 05/09/2018

FINAL ORDER NO **72166 / 2018**

Per: Archana Wadhwa

On matter being called neither anybody appeared nor is there any adjournment request in spite of notice of hearing having been given well in advance. We also note that there is a delay of 292 days in filing the present appeal and the said COD had come up on record on earlier number of dates but the appellant was unrepresented on all the occasions. As such we are of the view that the appellant is not interested in

pursuing COD Application, which is rejected for non-prosecution. Inasmuch as COD has not been allowed, the appeal itself is liable to rejected as barred by limitation. We order accordingly.

2. COD as also appeal gets disposed of in above manner.

(Dictated and pronounced in Court)

Sd/-
Anil G. Shakkarwar)
Member (Technical)

Sd/-
(Archana Wadhwa)
Member (Judicial)

Ankit