CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH - COURT NO. I

Service Tax Miscellaneous Application No. 60063 of 2016
(on behalf of the appellant)
In
Service Tax Appeal No.52264 of 2014

[Arising out of Order-in-Appeal No.JAL-EXCUS-000-APP-294-13-14 dated 28.01.2014 passed by the Commissioner (Appeals), Central Excise and Service Tax, Chandigarh-II]

M/s Lovish Enterprises **......Appellant**
Gali No.22, Shakti Nagar, Derabassi,
Punjab-140507

VERSUS

Commissioner of Service Tax, Chandigarh-II **......Respondent**
Central Revenue Building, Plot No.19, Sector-17,
Chandigarh-160017

APPEARANCE:

None for the Appellant

Shri Yashpal Singh, Authorized Representative for the Respondent

CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 60429/2025

DATE OF HEARING: 21.03.2025
DATE OF DECISION: 21.03.2025

SOMESH ARORA:

Vide Stay Order No.07/2016-CHD dated 17.12.2015, this Bench had directed to make pre-deposit of 25% of demand of service tax within eight weeks and report compliance on 19.02.2016. It also granted waiver of balance demand of service tax, interest and penalty as per the provisions of Section 35F of the Central Excise Act as they existed prior to 2014. However, till date, no compliance has been reported nor any extension has been sought of the Stay Order. In view of the foregoing, we are following the decision as reported in (2024) 17 Centax 400 (Del.) in the matter of G & S International Vs Commissioner of Customs noting non-compliance for almost nine years. We dismiss the appeal. The miscellaneous application for modification of Stay Order No. SO/7/2016-CHD dated 17.12.2015/ waiver of pre-deposit is also being disposed of accordingly. Miscellaneous application and appeal rejected.

(Dictated and pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

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