

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH – COURT NO. – IV

Service Tax Appeal No. 53841 of 2018 [SM]

[Arising out of Order-in-Appeal No. 127/ST/DLH/2018 dated 07.08.2018 passed by the Commissioner (Appeals-I) Central Goods & Service Tax, New Delhi].

M/s. S.A. Impex
B-79, Defence Colony,
New Delhi-110024

...Appellant

VERSUS

**Commissioner,
Central Goods & Service Tax, New Delhi**
C.R. Building, I.P. Estate,
New Delhi.

...Respondent

APPEARANCE:

None for the Appellant
Smt. Tamanna Alam, Authorised Representative for the Respondent

Coram: HON'BLE MRS. RACHNA GUPTA, MEMBER (JUDICIAL)

FINAL ORDER No. 51457/2019

DATE OF HEARING : 23.10.2019
DATE OF DECISION: 23.10.2019

RACHNA GUPTA:

None is present for the appellant. Perusal of the record shows that appeal was filed with as many as 4 defects therein, which got removed by the appellant on 4th December, 2018. Thereafter, the appeal was got registered. Since then, till date, despite more than three adjournments, there is no single appearance on part of the appellant. The above facts are sufficient to hold that the appellant is not interested in pursuing the

impugned appeal or at least has been absolutely negligent while pursuing the same. Seen from any of these angles, the appeal is hereby ordered to be dismissed for want of prosecution on the part of the appellant.

2. I draw my support from the case law of Hon'ble Supreme Court in the case of **Ram Siromani Tripathi & Ors vs. State of U.P. & Ors in Civil Appeal No.9142-9144 of 2010 with Civil Appeal No. 6156 of 2012 dated 07 February, 2019**. It was held therein as:

"Mr. R.K. Ojha, learned counsel appears on behalf of the counsel for the appellants and submits that the learned counsel for the appellants is not present in the Court today. It is stated that he is out of station. This is no ground to seek adjournment. We therefore reject the request for adjournment. We have asked the learned counsel to argue the matter. He submits that he does not know anything about the case.

In these circumstances, we dismiss the appeals for non-prosecution.

We make it clear that since we have not found it to be a good ground for adjournment, under no circumstances, application for restoration shall be entertained."

3. In these circumstances, I dismiss the appeal for non-prosecution.

[Dictated and pronounced in the open Court]

(RACHNA GUPTA)
MEMBER (JUDICIAL)