

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

Service Tax Condonation of Delay Application No. 50522 of 2019

(on behalf of the Appellant)

IN

Service Tax Appeal No.51486 of 2019

(Arising out of Order-in-Appeal No. UDZ-EXCUS-000-APP-1136-20-18 dated
15/10/2018 passed by The Commissioner (Appeals) Central Excise & GST, Jodhpur)

M/s Jagdish Construction Ltd.

(Near Aditya Cement, Sambhupura Distt.
Chittorgarh, Rajasthan)

..... **Appellant**

VERSUS

Commissioner of Central Goods and Service Tax, Respondent
Excise, Customs, Udaipur

(142-B, Sector-11, Hiran Margi, Udaipur,
Rajasthan-313002)

APPEARANCE:

None for the Appellant

Shri A. Thaplia, Authorized Representative for the Respondent

CORAM : HON'BLE MR.JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. BIJAY KUMAR, MEMBER (TECHNICAL)

DATE OF HEARING : 21 November, 2019

FINAL ORDER NO. 51546/2019

JUSTICE DILIP GUPTA

The Appeal was filed in the office on 2 July, 2019 to assail the order dated 15 October, 2018 passed by the Commissioner (Appeals). It was accompanied by an application for condonation of delay. A

communication dated 11 July 2019 was sent to the Appellant to inform the Appellant that the application filed for condonation of delay would be taken up on 7 August, 2019. On 7 August, 2019 when the matter was taken up, Shri Deepak Mahajan, appearing for the Appellant, stated that he shall be filing his vakalatnama within one week and, therefore, the matter be adjourned. The matter was, accordingly, directed to be listed on 3 October, 2019. On 3 October, 2019 neither did the said counsel appear nor any other representative of the Appellant appeared. However, in the interest of justice, the matter was adjourned to 21 November, 2019.

2. Even today, neither the learned Counsel for the Appellant nor the Appellant has appeared to press the delay condonation application.

3. We have perused the delay condonation application. The reason stated in the delay condonation application that the Appellant made an enquiry from the local range office to quantify the demand as a result of which time was consumed does not appeal to us.

4. No good reason has been stated in the Application for condoning the delay. The application is, accordingly, rejected and the Appeal is dismissed.

(Dictated in the open court)

(JUSTICE DILIP GUPTA)
PRESIDENT

(BIJAY KUMAR)
MEMBER (TECHNICAL)