

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.**

Date of Hearing/Decision: 14.7.2017

Appeal No. ST/53848/2014 -DB

(Arising out of Order-in-Original No. 51/ST/SRB/2014 dated 20.3.2014 passed by the Commissioner of Service Tax, New Delhi)

NSB School of Business

Appellant

Vs.

CC, New Delhi

Respondent

Appearance

None

- for the appellant

Shri Sanjay Jain, D.R.

- for the respondent

**CORAM: Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. Ashok K. Arya, Member (Technical)**

Final Order No. 55383/2017

Per Justice Dr. Satish Chandra:

The appeal was filed on 26.6.2014. On 5.7.2016, the Bench has passed an order on the stay application where a direction was issued to the appellant to deposit the entire deposit (mandatory) within 10 weeks. It may be also mentioned that the said order was passed after the adjournments were granted around 8 to 10 times.

2. On 12.6.2017, again the Tribunal has passed Misc. Order No. 50307/2017, where it was observed that the Misc. application is only device to abuse the process of law and to cause prejudice to the interest of Revenue. Therefore, Revenue is at liberty to realise the

entire dues in accordance with law. The appeal was listed for final hearing to 14.7.2017.

3. Today, the matter has come up but even in the revised list none is present nor any application is available on record. From the record, it also appears that the appellant has not made any mandatory pre-deposit. Hence, the appeal is non-maintainable.

4. In view of above, the appeal is dismissed being not maintainable.

(Dictated & pronounced in open Court)

(Ashok K. Arya)
Member (Technical)

(Justice Dr. Satish Chandra)
President

RM