

IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,

WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-DB

COURT –IV

Service Tax COD Application No. ST/COD/50612/2017 [DB] in
Service Tax Appeal No.ST/51287/2017 [DB]

[Arising out of Order-in-Appeal No.207/BPL/2011 dated 16.11.2011
passed by the Commissioner (Appeals), Central Excise & Service
Tax, Bhopal (M.P.)]

Saluja Transport Co.

...Appellant

Vs.

C.C.E. & S.T., Bhopal

... Respondent

Present for the Appellant : Ms.Rinki Arora, Advocate

Present for the Respondent: Mr.Sanjay Jain, D.R.

Coram: HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. B.RAVICHANDRAN, MEMBER (TECHNICAL)

Date of Hearing / Decision : 17/08/2017

FINAL ORDER NO. 56136/2017

PER: B.RAVICHANDRAN

The Misc. Application is for condonation of delay of 5 years, 8 months and 2 days in filing this appeal. The Id. Counsel submitted that the long delay in filing this appeal is due to the fact that Shri Manjeet Singh, Partner of the applicant firm, who is looking after the file was suffering from medical problems like excess weight etc. He was undergoing treatment and as such, the appeal could not be filed in time.

2. The Id. A.R. strongly opposed the Misc. Application stating that the applicant is not the only partner, there are other partners in the firm. The applicant business is going on for many years and in any case, finally the appeal is filed by another partner Shri. Varun Saluja, who is the son of Shri. Manjeet Singh, Partner, who is purportedly suffering from medical problems.

3. We have heard both sides and perused the appeal records. Certain medical certificates were also submitted by the applicant to support their claim for the delay is due to the medical condition of one of the partners of the applicant. We are not convinced with the submissions made by the applicant. Admittedly, the applicants are in commercial transaction on rendering transport services all throughout the periods and there are other partners also in the firm. In fact, we note, the appeal itself has been filed by Shri.Varun Saluja and not by Shri.Manjeet Singh, who is reported to have medical problem. Regarding medical problem also, we have examined the record submitted by the applicant. Shri.Manjeet Singh was undergoing treatment for overweight / obesity, intermittently, during the period from 2012 to 2016. We find the reason submitted by the applicant are not justifying the condonation of more than 5 years in filing this appeal. We find no reason to

condone such a long delay. Accordingly, the application is dismissed and the appeal is also dismissed.

[Dictated and pronounced in the open Court]

(B. RAVICHANDRAN)
MEMBER (TECHNICAL)

(S.K. MOHANTY)
MEMBER (JUDICIAL)

Anita