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

Date of Hearing/Order: 9.10.2017

Appeal No. ST/55231/2013-SM

(Arising out of Order-in-Appeal No. 214/BPL/2012 dated 29.10.2012 passed by the Commissioner (Appeals), Central Excise, Bhopal)

Astha Cable Group — Appellant

Vs.

CCE, Bhopal — Respondent

Appearance

None - for the appellant

Shri K. Poddar, D.R. - for the respondent

CORAM: **Hon'ble Mr. S.K. Mohanty, Member (Judicial)**

Final Order No. 57919/2017

Per S.K. Mohanty:

When the matter called for hearing, none appeared for the appellant, despite notice. On perusal of the case records, I find that the matter was adjourned on several occasions i.e. on 11.3.2015, 29.4.2014, 22.7.2014, 25.8.2014, 7.10.2014, 30.12.2016, 7.2.2017, 26.5.2017, 4.7.2017, 9.8.2017 and 30.8.2017. Thus, it transpires that the appellant is not interested in diligently pursuing his right of appeal conferred in the Service Tax statute. Therefore, with the assistance of ld. DR for Revenue and based on the available records, the matter is taken up for herring today for a final decision.

2. The ld. Commissioner (Appeals) vide the impugned order dated 31.10.2012 has dismissed the appeal of the appellant on the ground that the show cause notice is not barred by limitation of time and accordingly, upheld the adjudged demand confirmed by the original authority. On going through the case records, I find that the appellant did not maintain statutory records and did not comply with the mandates provided under Rule 4(A) and Rule 5 of Service Tax Rules, 1994. Thus, under the facts and circumstances of the case, the Department is justified in invoking the extended period of limitation for confirmation of the adjudged demand.

3. Therefore, I do not find any infirmity in the impugned order. Accordingly, the appeal filed by the appellant is dismissed.

(Dictated & pronounced in open Court)

(S.K. Mohanty)
Member (Judicial)

RM