IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

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

BENCH-SM

COURT – IV

Service Tax COD Application No. ST/COD/51106/2018 in **Service Tax Appeal No. ST/53267/2018 [SM]**

[Arising out of Order-in-Appeal No. 446-469(SM)ST/JPR/2017 dated 01.12.2017 passed by the Commissioner(Appeals), Central Excise & CGST, Jaipur]

Hytek Marble Pvt. Ltd. **...Appellant**

Vs.

C.C.E. & S.T., Jaipur-I **...Respondent**

Present for the Appellant : None
Present for the Respondent: Mr. Tamana Alam, DR

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

Date of Hearing/Decision: 01.02.2019

FINAL ORDER No. 50184/2019

PER: RACHNA GUPTA

None is present for the applicant despite the serving of notice. It is mentioned on behalf of the Department that there is a delay of 30 days which has not been reasonably explained. At this stage, the application praying for condonation delay is observed. The only reason mentioned in the Application for the impugned delay is the financial hardship. There is no reasonable explanation for the said ground taken nor is there any document annexed with the Application to support the same. No doubt, a pragmatic approach has to be taken by the adjudicating authorities while dealing with the issue of condonation of delay. But simultaneously the statutory mandate of limiting time to a litigation cannot be ignored merely on whimsical grounds. Keeping in view the above observations and the absence of the appellant, the Application is hereby dismissed. Resultantly, Appeal stands dismissed.

[Dictated and pronounced in the open Court]

(RACHNA GUPTA)
MEMBER (JUDICIAL)

D.J.