

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL,  
WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-DB

COURT – IV

**Service Tax ROA Application Nos.**  
**ST/ROA/51152, 51151, 51154 & 51153/2018** in

**Service Tax Appeal Nos.**  
**ST/56047, 56048, 56054 & 56055/2014 [DB]**

**Shri Kaling Oberai**  
**Neea Oberai**  
**Kuldeepak Oberai**  
**Mala Oberai**

**... Appellants**

**Vs.**

**C.G.S.T., C.E., Bhopal**

**... Respondent**

Present for the Appellant : Mr. Abhishek Jaju, Advocate  
Present for the Respondent: Mr. G.R. Singh, DR

**Coram: HON'BLE MR. V.PADMANABHAN, MEMBER (TECHNICAL)**  
**HON'BLE MRS. RACHNA GUPTA, MEMBER (JUDICIAL)**

**Date of Hearing/Decision: 04.02.2019**

**MISC. ORDER NO. 50087-50090/2019**

**PER: RACHNA GUPTA**

Arguments on Application praying for restoration of Appeals heard.

2. Ld. Counsel has relied upon the decision of Hon'ble Apex Court in **Balaji Steel RE-Rolling Mills Vs. C.C.E., Customs 2014 (310) E.L.T. 209.**

3. Ld. DR has mentioned that the ground taken for seeking restoration is not supported with medical evidence.

4. After hearing both the parties and keeping in view that the reason for non presence on 17.04.2018 on which the Appeal was dismissed for want of presence i.e. the father of the Counsel suffered a cardiac arrest on the same date due to which the Counsel neither could appear nor could apply for adjournment seems sufficient for non appearance on behalf of the appellant.

5. Though the reason has not been supported by medical record but from the case law as relied upon by the appellant it is observed that the Hon'ble Apex Court has clarified that the Appeals before CESTAT have not to be dismissed for want of presence but only on merits irrespective of absence. Resultantly, the Applications in hand are allowed and Appeals stand resorted to their original No. List the Appeals for final hearing on 27.03.2019.

[Dictated and pronounced in the open Court]

**(V.PADMANABHAN)**  
**MEMBER (TECHNICAL)**

D.J.

**(RACHNA GUPTA)**  
**MEMBER (JUDICIAL)**