

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH – COURT NO. – IV

Service Tax Appeal No. 50007 of 2019 [SM]

[Arising out of Order-in-Appeal No.137-ST/APP-1/NORTH/2017/190 dated 05.02.2018 passed by the Commissioner (Appeals-I), Central Excise, Delhi]

M/s.Shree Metals

4468, Jatan Street, Pahari Dhiraj,
Delhi-110006

...Appellant

VERSUS

Commissioner of Service Tax, Delhi

Commissioner (Appeals-I)
Central Excise, Delhi

...Respondent

APPEARANCE:

None for the Appellant

Mr. Pradeep Gupta, Authorised Representative for the Respondent

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

FINAL ORDER No. 51185/2019

DATE OF HEARING : 02/09/2019

DATE OF DECISION: 02/09/2019

RACHNA GUPTA:

None for the appellant. Perusal of file shows that alongwith the appeal an application praying for condonation of delay was also filed. The same was allowed vide Miscellaneous Order No.50525/2019 dated 23.07.2019. However, cost of Rs.1,000/-was imposed with the direction for cost to be payable in Bihar Chief Minister's Relief Fund, that too, with a specific direction that the payment be made on or before 23rd August, 2019.

2. There is no evidence as far as the compliance qua the said direction as is available on record. The simultaneous absence of the appellant is sufficient to form an opinion that the appellant is not inclined to pursue the impugned appeal. Thus, there is lack of prosecution on part of appellant for pursuing the present appeal.

3. In the decision of Hon'ble Apex Court in the case of **Ram Siromani Tripathi & Ors vs. State of U.P. & Ors in Civil Appeal No.9142-9144 of 2010 with Civil Appeal No. 6156 of 2012 dated 07 February, 2019**, it was held therein as:

"Mr. R.K. Ojha, learned counsel appears on behalf of the counsel for the appellants and submits that the learned counsel for the appellants is not present in the Court today. It is stated that he is out of station. This is no ground to seek adjournment. We therefore reject the request for adjournment. We have asked the learned counsel to argue the matter. He submits that he does not know anything about the case.

In these circumstances, we dismiss the appeals for non-prosecution.

We make it clear that since we have not found it to be a good ground for adjournment, under no circumstances, application for restoration shall be entertained."

4. Drawing support from the above decision and keeping in view the circumstances as already mentioned, appeal is hereby dismissed for want of non-prosecution.

[Dictated and pronounced in the open Court]

(RACHNA GUPTA)
MEMBER (JUDICIAL)