

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD
Division Bench
Court - I

Application No. ST/COD/30162/2017
in
Appeal No. ST/30194/2017

AZIZUL RAHAMAN KHAN

.....Appellant(s)

Vs.

CCCE&ST - GUNTUR

.....Respondent(s)

Appearance

Shri Ch. Venkateswara Rao, Advocate for the Appellant.

Shri B.Guna Ranjan, Superintendent /AR for the Respondent.

Coram:

Hon'ble Mr. M.V. RAVINDRAN, MEMBER (JUDICIAL)

Hon'ble Mr. P.V. SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing: 28.05.2018
Date of Decision: 28.05.2018

FINAL ORDER No: A/30607/2008

[Order per: M.V. Ravindran]

1. This application is filed for condonation of delay of 914 days in filing the appeal before the Tribunal.
2. Heard both sides and perused the records.

3. The applicant seeks to justify the delay by mentioning the reasons as under.

- “ (1) The Appellants humbly submit that there is a delay of 914 days in filing this appeal before this Hon’ble Tribunal.
- (2) Appellant faced problems both in business and personal life and hence there has been delay in filing this appeal before this Hon’ble Tribunal.
- (3) The delay is not wilful or due to negligence.
- (4) It is therefore prayed that this Hon’ble Tribunal may be pleased to condone the delay of 914 days in filing this appeal.”

4. The same is also sought to be explained in the affidavit at page 7, which is as under.

“AFFIDAVIT

Affidavit filed in support of the application for condonation of delay of 914 days in filing the appeal before this Hon’ble Tribunal.

Affidavit of Sri Azizul Rahaman Khan, (Natural Guardian and Paternal Grandfather of Baby Asmaa Farheen), Gutur, Gutur District, Andhra Pradesh.

I am the Appellant herein and as such I am well acquainted with the facts of the case.

I submit that there is a delay of 914 days in filing this Appeal before this Hon’ble Tribunal.

- (1) The delay is due to the Appellant faced problems both in business and personal life and hence there has been delay in filing this Appeal before this Hon’ble Tribunal.
- (2) The delay is not wilful or due to negligence.
- (3) It is therefore prayed that this Hon’ble Tribunal may be pleased to condone the delay of 914 days in filing this Appeal.

VERIFICATION

I, Azizul Rahaman Khan, (Natural Guardian and Paternal Grandfather of Baby Asmaa Farheen), Guntur, Guntur Dist. AP, the Appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today, the 12th day of January 2017.

Sd/- xx xx xx
(Ch. Venkateswara Rao)
Advocate for the Appellant
grandfather of

Sd/- xx xx xx
(Azizul Rahaman Khan)
(Natural guardian and paternal
Baby Asmaa Farheen)

Place: Guntur
Date: 12.01.2017"

5. When the matter was called out today, Ld. Counsel submits that there was some personal problem due to which the appeal was filed by Shri Azizul Rehaman Khan, grand father and natural guardian of Baby Asmaa Farheen, who is the legal heir of late Shri Atheequr Rahman Khan, on whom the service tax demand has been confirmed under the head " Renting of Immovable Property" . It is his submission that there were many problems as to the legal heirship of late Shri Atheequr Rahman and Courts had to be approached for settling the issue due to which there is a delay.

6. Heard Ld. DR and perused the records.

7. On perusal of records, we find that Ld. Counsel was making only oral submissions, as to there being legal complexity, as can be seen from the above reproduced application seeking for condonation of

delay of 914 days and also the affidavit supporting to the application. We find that nothing is mentioned as to the reasons for filing the appeal belatedly, accordingly, in our view there is no acceptable justification for inordinate delay in filing the appeal.

8. Accordingly, application for condonation of delay is dismissed, consequently appeal also stands dismissed.

(Dictated and pronounced in the open Court)

(P.VENKATA SUBBA RAO)
MEMBER (TECHNICAL)

(M.V. RAVINDRAN)
MEMBER (JUDICIAL)