CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD

Division Bench

Court – I

Application No. ST/COD/30375/2018

in

Appeal No. ST/30692/2018

(Arising out of Order-in-Appeal No. 19/2011 (T) ST Dt.28.06.2011 passed by CCCE & ST (Appeals), Guntur)

A Bhaskar Reddy
Contractor, Peddanapadu, Yerraguntla,
Kadapa District, AP – 516 309 ......**Appellant**

VERSUS

Commissioner of Central Tax, Tirupati - GST
West Church Compound, MR Palli Road, Chitthoor,
AP – 517 507 ......**Respondent**

Appearance

None for the Appellant.
Shri Mir Anwar Mohiuddin, AR for the Respondent.

Coram:

HON'BLE MR. S.S. GARG, MEMBER (JUDICIAL)
HON'BLE MR. P. VENKATA SUBBA RAO, MEMBER (TECHNICAL)

FINAL ORDER No. A/30627/2019

Date of Hearing: 12.07.2019
Date of Decision: 12.07.2019

[Order per: S.S. GARG]

1. The applicant has filed an application seeking condonation of delay of 2450 days in filing the present appeal. The applicant has further stated in the application that the delay of 2450 days occurred because the applicant suffered losses in business and was staying in his native village which is situated in the interior place and he was not aware of the provisions of Service Tax. The applicant has also stated that the delay is not wilful. Today none appeared on behalf of the applicant to argue on the application seeking condonation of delay. The counsel for the applicant has sent written submissions through FAX reiterating the grounds of appeal stated in the

COD application. The appellant has also given some case laws wherein delay of more than 500 days in filing the appeal was condoned by this Tribunal on payment of cost.

2. Heard learned AR. Learned AR submitted that there is inordinate delay of 2450 days in filing the present appeal. He further submitted that the reasons for delay are not justified. He further submitted that even today none has appeared on behalf of the applicant to justify the inordinate delay of 2450 days and the applicant has only sent written submissions reiterating the grounds taken in the COD application.

3. After hearing learned AR and perusal of the grounds taken in COD application, we find that there is inordinate delay of 2450 days in filing the present appeal and the only reason which is given by the applicant is that he has suffered loss in business and was staying in his village and was not aware of the Service Tax law. Besides mentioning these grounds, no proof has been given in support of the grounds mentioned in the application. Further, we find that in the written submissions also no justified reason has been given for condoning such an inordinate delay. In view of these circumstances, we are of the considered opinion that there is deliberate and intentional delay in filing the present appeal and therefore, we decline to condone the delay by dismissing the COD application. Consequently, the appeal is also dismissed.

(Operative part of this order was pronounced in the open court
on conclusion of hearing)

(S.S. GARG)
MEMBER (JUDICIAL)

(P.VENKATA SUBBA RAO)
MEMBER (TECHNICAL)

Veda