

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
EASTERN ZONAL BENCH: KOLKATA**

**MA (COD)-75458/18 & SP-75459/18
& S.T.Appeal No.75841/18**

Arising out of O/O No.29/Commr./ST.II/Kol/2017-18 dated 13.12.2017
passed by Commr. of Central Excise, Kolkata South CGST & Excise,
Kolkata.

M/s Sancia Global Infraprojects Ltd.

Applicant (s)/Appellant (s)

Vs.

CGST, Kolkata South

Respondent (s)

Appearance:

None for the Appellant (s)
Shri A.K.Biswas, Supdt. (A.R.) for the Revenue

CORAM:
HON'BLE SHRI P.K.CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE SHRI V. PADMANABHAN, MEMBER (TECHNICAL)

Date of Hearing : 28.11.2018

Date of Decision : 28.11.2018

ORDER NO...MO/76051-76052/18 & FO/A/77115/2018

Per Bench :

The present Miscellaneous Application has been filed by the
Appellant/Applicant, seeking condonation of delay of 4 days in filing
the appeal before this Tribunal.

2. In view of the reasons as explained in the application, the delay
in filing the appeal before this Tribunal, is condoned. The
Miscellaneous Application (COD) is allowed.

3. The Appellant has been issued a Defect Memo dated 22.10.2018
by the Registry for failure to pay the mandatory pre-deposit of 7.5%,
which is required to hear the appeal before the Tribunal.

4. It is seen from the record that the applicants have not deposited the said amount till date in spite of many opportunities having been given to them. But they did not report compliance of the mandatory pre-deposit amount.

5. As the appellants have not complied with the condition of the Section 35F of the Central Excise Act, 1944, the appeal is not maintainable and the same is dismissed as non-maintainable. Stay petition also gets disposed off.

(Pronounced in the open Court)

Sd/

Sd/
(V.Padmanabhan)
Member (Technical)
mm

(P. K. Choudhary)
Member (Judicial)