

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

REGIONAL BENCH - COURT NO.2

Service Tax Miscellaneous Application No.75214 of 2017 (Stay)
(on behalf of Appellant)

AND

Service Tax Appeal No.75519 of 2017

(Arising out of Order-in-Original No.80/COMMR/ST-II/KOL/2016-17 dated 23 November 2016 passed by Commissioner of Service Tax-II, Kolkata.)

M/s. Sigma Construction

Prop. Ashok Bhasin,

(Chandan Niketan, Room No.501 & 502,
Circus Avenue, 52/A, Shakesphare Sarani,
Kolkata-700017 (West Bengal))

...Appellant

VERSUS

Commissioner of Service Tax-II, Kolkata

.....Respondent

(Kendriya Utpad Shulk Bhawan,
3rd Floor, 180, Santiapilly, Rajdanga Main Road,
Kolkata-700107.)

APPEARANCE

NONE for the Appellant (s)

Shri A.K.Biswas, Authorized Representative for the Revenue

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

MISCELLANEOUS ORDER NO. 77114/2019

FINAL ORDER NO. 76196/2019

DATE OF HEARING : 14 August 2019

DATE OF DECISION : 14 August 2019

P.K.CHOUDHARY :

The appeal was filed on 3 April 2017. A Defect Memo was issued for submitting proof of payment of pre-deposit. In reply to the Defect Memo, the appellant has submitted photocopy of the challan for Rs.10.00 Lakhs paid on 31 August 2017 and subsequently one more

challan for Rs.5.00 Lakhs deposited on 24 November 2017. No further communication has been received so far. I observe that the amount deposited so far is not sufficient in respect of the requirement of mandatory pre-deposit and there is a shortfall which needs to be complied with. I further observe that the appellants have already taken much time in complying with the provisions of section 35F of Central Excise Act, 1944 as made applicable to the Service Tax cases and accordingly the appeal is dismissed for non-compliance. Stay Petition is disposed as infructuous.

(Dictated and pronounced in the open Court.)

SD/
(P.K.CHOUDHARY)
MEMBER (JUDICIAL)

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