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

REGIONAL BENCH - COURT NO.2

Service Tax Miscellaneous Application No.75637 of 2017 (COD)
(On behalf of appellant)

Service Tax Miscellaneous Application No.75556 of 2017 (Stay)
(On behalf of appellant)
AND
Service Tax Appeal No.76106 of 2017

(Arising out of Order-in-Original No.139-140/COMMR/ST-II/KOL/2016-17 dated 15.03.2017 passed by Commissioner of Service Tax-II, Kolkata.)

M/s. Dag Creative Media
(143A, Rashbehari Avenue, Kolkata-700029.)

...Appellant

VERSUS

Commissioner of Service Tax-II, Kolkata

.....Respondent

(Central Excise & Service Tax Bhawan,
3rd Floor, 180, Rajdanga Main Road, Shanti Pally, Kolkata-700107.)

APPEARANCE

NONE for the Appellant (s)
Shri A.K.Biswas, Authorized Representative for the Respondent (s)

CORAM: HON'BLE SHRI S.K.MOHANTY, MEMBER(JUDICIAL)
HON'BLE SHRI BIJAY KUMAR, MEMBER(TECHNICAL)

MISCELLANEOUS ORDER NO 77785-77786/2019
FINAL ORDER NO 77004/2019

DATE OF HEARING : 17 December 2019
DATE OF DECISION : 17 December 2019

S.K.MOHANTY :

None appeared for the applicant/appellant, despite notice. Heard the learned Authorized Representative for the Revenue.

2. The applicant/appellant has filed Miscellaneous Applications, seeking for condonation of delay of 5(five) days in filing the appeal before the Tribunal and for grant of stay of pre-deposit in terms of Section 35F of the Central Excise Act, 1944 made applicable to the Service Tax matters under section 83 of the Finance Act, 1994.

3. The reason of delay in late filing of appeal, as explained in the Miscellaneous application is considered and accordingly, the delay is condoned. With regard to non-compliance of the requirement of making pre-deposit, we are of the view that after amendment of Section 35F ibid, there is no scope for filing of any application, seeking for stay of realization of the adjudged demands. In view of the fact that the requirement of 35F ibid has not been complied with by the applicant, the appeal on that ground alone cannot be considered for admission on merits. Accordingly, the appeal filed by the appellant is dismissed.

4. The Miscellaneous Applications are disposed of in above terms.

(Dictated and pronounced in the open Court.)

Sd/-

(S.K.MOHANTY)

MEMBER (JUDICIAL)

Sd/-

(BIJAY KUMAR)

MEMBER (TECHNICAL)

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