

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

REGIONAL BENCH - COURT NO.2

Service Tax Miscellaneous Application No.77827 of 2018 (COD)
(On behalf of Appellant)
AND
Service Tax Appeal No.79609 of 2018

(Arising out of Order-in-Appeal No.08-10/ST/KOL/2013 dated 20.02.2013 passed by
Commissioner of Central Excise & Service Tax (Appeals-I), Kolkata.)

M/s. LGW Limited

(Narayanpur, P.L.Rajarhat-Gopalpur, 24 Pargans (North), Kolkata-700136.)

...Appellant

VERSUS

Commissioner of CGST & CX, Kolkata North Commissionerate

.....Respondent

(180, Rajdanga Main Road, 3rd Floor, Kolkata-700107.)

WITH

Service Tax Miscellaneous Application No.77828 of 2018 (COD)
(On behalf of Appellant)
AND
Service Tax Appeal No.79610 of 2018

(Arising out of Order-in-Appeal No.08-10/ST/KOL/2013 dated 20.02.2013 passed by
Commissioner of Central Excise & Service Tax (Appeals-I), Kolkata.)

M/s. LGW Limited

(Narayanpur, P.L.Rajarhat-Gopalpur, 24 Pargans (North), Kolkata-700136.)

...Appellant

VERSUS

Commissioner of CGST & CX, Kolkata North Commissionerate

.....Respondent

(180, Rajdanga Main Road, 3rd Floor, Kolkata-700107.)

AND

Service Tax Miscellaneous Application No.77829 of 2018 (COD)
(On behalf of Appellant)
AND
Service Tax Appeal No.79611 of 2018

(Arising out of Order-in-Appeal No.08-10/ST/KOL/2013 dated 20.02.2013 passed by Commissioner of Central Excise & Service Tax (Appeals-I), Kolkata.)

M/s. LGW Limited

(Narayanpur, P.L.Rajarhat-Gopalpur, 24 Pargans (North), Kolkata-700136.)

...Appellant

VERSUS

Commissioner of CGST & CX, Kolkata North Commissionerate

.....Respondent

(180, Rajdanga Main Road, 3rd Floor, Kolkata-700107.)

APPEARANCE

Shri Rip Das, Chartered Accountant for the Appellant (s)

Shri A.K.Biswas, Authorized Representative for the Respondent (s)

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

MISCELLANEOUS ORDER NO. 75003-75005/2021

FINAL ORDER NO. 75033-75035/2021

DATE OF HEARING : 4 February 2021

DATE OF DECISION : 4 February 2021

P.K.CHOUDHARY :

These Miscellaneous Applications have been filed by the applicants/appellants for condonation of inordinate delay in filing the appeals before the Tribunal.

2. Heard both sides through video conferencing and perused the Miscellaneous Applications as well as the appeal records.

3. After going through the said Miscellaneous Applications, I did not find any cogent reason for such inordinate delay in filing the appeals before the Tribunal. Mere filing of an application signed by Authorized Signatory of the appellant company does not serve the purpose for

condoning such delay, wherein no plausible reason has been mentioned in the application for such an excessive delay.

4. In view of the overall fact and circumstances of the case and in the absence of any justifiable reason, the present Miscellaneous Applications (COD) do not sustain. Accordingly, the same are rejected. Consequently, all the appeals filed by the appellants are also rejected.

(Dictated and pronounced in the open Court.)

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

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