

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA**

REGIONAL BENCH – COURT NO.2

**Service Tax Miscellaneous Application No. 75911 of 2019 (COD)
And
Service Tax Appeal No. 76405 of 2019**

(Arising out of Order-in-Original No.139/PR.COMMR/ST-I/KOL/2016-17 dated 23/01/2017 passed by Principal Commissioner of Service Tax-I)

M/s Aryans

(18, Rabindra Sarani, Kolkata-700001)

Appellant

VERSUS

Commr. of CGST & CX, Kolkata North

(GST Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata-700107)

Respondent

APPEARANCE :

None for the Appellant

Mr. P. K. Ghosh, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. MO/75010/2024 & FO/75047/2024

Date of Hearing : 17 January 2024

Date of Decision : 17 January 2024

PER K. ANPAZHAKAN

The present Miscellaneous Application has been filed seeking Condonation of Delay for more than 800 days.

2. Many opportunities have been given to the Appellant to explain the reasons for the delay in filing the Appeal. However, the Appellant has not appeared to explain the reasons for delay.

3. Since the Appellant is not interested in pursuing their Appeal, the appeal is dismissed for non-prosecution with liberty to file the appeal again with proper explanation for Condonation of Delay.

(Dictated and pronounced in the open court.)

Sd/-

(K. Anpazhakan)

Member (Technical)

Pooja