

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
EAST REGIONAL BENCH : KOLKATA
Court No.1**

Service Tax Miscellaneous Application No.75845 of 2017
&
Service Tax Appeal No.76560 of 2017

(Arising out of Order-in-Original No17/Commr./ST-II/Kol/2016-17 dated 31.05.2016 passed by Commissioner of CGST & Central Excise, Kolkata)

M/s Skyscraper Projects Private Ltd.
(Townshend Road, Kolkata-700025)

Appellant

VERSUS

Commissioner of CGST & Central Excise, Kolkata
(180, Shantipally, Rajdanga Main Road, Kolkata-700107)

Respondent

Appearance:

None for the Appellant

Shri A.Mukherjee, Authorized Representative for the Respondent

CORAM:

HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)

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

DATE OF HEARING : 04 DECEMBER 2025

MISCELLANEOUS ORDER NO.75775/2025

FINAL ORDER NO.77867/2025

Per Ashok Jindal :

None appeared on behalf of the appellant nor any request for adjournment has been received.

2. We have perused the records.

3. On perusal of records, we find that the matter came before this Tribunal on several occasions, but the appellants were absent on every occasion. Therefore, the matter is taken up for consideration on the application of condonation of delay.

4. The admitted facts of the case are that the appellant has filed this appeal in delay of more than 295 days and the only reason for delay has been stated that in December, 2016, Shri Sanjay Banerjee,

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who was dealing with this case, has left the job without handing over the charge, which resulted delay in filing of the appeal.

5. Admittedly, the impugned order has been received by the appellant on 31st May, 2016 and Shri Sanjay Banerjee has left the job in December, 2016. It has not been explained why time has been taken till March to December, 2016, for filing of the appeal. Moreover, after December, 2016, when the appellant found that the impugned order is required to take action in respect of filing of the appeal. Nothing has been stated in their application of condonation of delay.

6. In view of the above, we are declined to condone the delay in filing the appeal. Accordingly, the condonation application is dismissed. Consequently, the appeal filed by the appellant is also dismissed.

(Dictated and pronounced in the open Court)

(Ashok Jindal)
Member (Judicial)

(K.Anpazhakan)
Member (Technical)

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