

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI**

REGIONAL BENCH – COURT NO.505

Service Tax COD No. 85634 of 2019
Service Tax Appeal No. 86623 of 2019

(Arising out of Order-in- Original No. 20/NVK/COMMR/RGD/2017-18 dated 2nd February 2018 passed by the Commissioner of CGST & Excise, Raigad.)

M/s Prashant Enterprises

.....Appellant

2/7 Mayuresh Apartments
Lal Bahadur Shastri Nagar
Khopoli, Raigad-410203

VERSUS

**Commissioner of Central Excise &
Service Tax, Raigad**

.....Respondent

Null 4th Floor, Kendriya Utpad
Shulk Bhawan,
Plot-01... SEC. 17, Khandeshwar,
Raigad, Maharashtra-410206

APPEARANCE:

None for the Applicant

Ms. P. Vinitha Shekar, Additional Commissioner, Authorised Representative
for the Respondent

CORAM:

HON'BLE SHRI C J MATHEW, MEMBER (TECHNICAL)
HON'BLE SHRI AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO. A/86287 / 2019

Date of Hearing: 15/07/2019

Date of Decision: 15/07/2019

PER: CORAM

This application seeks condonation delay of 433 days in filing of appeal no. against order-in-original no. 20/NVK/COMMR/RGD/2017-18 dated 2nd February 2018 of the Commissioner of CGST & Excise, Raigad. None is present for the applicant. We have heard Learned Authorised Representative.

2. Considering the contents of the application, coupled with non-representation in a matter that should be of grave concern to the applicant, we take up this matter for disposal.

3. Learned Authorised Representative has brought to notice the decision of the Hon'ble Supreme Court in *Chief Post Master General v. Living Media India Ltd* [2012(277) ELT 289 (S.C.)] where the importance of the reasons cited for seeking condonation has been emphasized for examination by the court. On perusal of the application, we find that though the justification offered is of various medical contingencies, the rehabilitation of the appellant and on the apparent unsuitability of the son and heir to carry on to business, details of illness or nature of incapacity has been brought on record therein or by appropriate supporting documentation. In matters such as condonation of delay, facts are critical and in the absence of fact we cannot be called upon to resolve the matter judiciously.

4. In view of the above, the application for condonation is dismissed. Appeals stands dismissed.

(Dictated & pronounced in open Court)

(CJ MATHEW)
Member (Technical)

(AJAY SHARMA)
Member (Judicial)