CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH

Service Tax Miscellaneous Application (COD) No. 86632 of 2019

(On behalf of Appellant)

in

Service Tax Appeal No. 88258 2019

(Arising out of Order-in-Appeal No. NGP/EXCUS/000/APPL/519/18-19-617 dated 28.02.2019 passed by Commissioner of GST, Central Excise & Service Tax (Appeals), Nagpur)

M/s. Sabas Facilities Management Services Pvt. Ltd. **Appellant**
Flat No.4, Prabhu Purnima Apartments,
Plot No.1, Nelco Society, Jaitala Road,
Subhash Nagar, Nagpur.

Vs.

Commissioner of Central Excise & ST, Nagpur **Respondent**
P.O. Box 81, Telangkhedi Road,
Civil Lines, Nagpur 440 001.

Appearance:

None for the Appellant
Shri Dilip Shinde, Assistant Commissioner, Authorised Representative for the Respondent

CORAM:

HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)
HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

FINAL ORDER NO. **A/87328/2021**

Date of Hearing: 02.12.2021
Date of Decision: 02.12.2021

PER: SANJIV SRIVASTAVA

This COD application has been filed by the appellant stating as follows:-

"In connection to the above subject, I would like to convey that there was delay in apply the appeal due to some unavoidable circumstances. My medical treatment had been going on last eight months because of Hypertension, depression and Obesity. So that I was very irregular in office works and became unable to file appeal within stipulated time limit."

1.2 In support of the application, the appellant has filed medical certificate stating as follows:-

"<u>Certificate</u>

This is to certify that Shri Manoj A. Singh Aged about 40 yrs is a kido DM + HT + Depression + Obesity on Regular T/T. Hence the certificate"

2.1 This application has been listed on 04.02.2020, 01.12.2021 and 02.12.2021. When the matter was listed on 01.12.2021, learned Authorised Representative pointed out that the appellant has most probably approached the department under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and he needs to check up the status of the same. Accordingly the matter was adjourned for 02.12.2021, i.e. today.

2.2 Today learned AR confirms that the appellant was issued SVLDRS-3 on 19.03.2020 but no SVLDRS-4 has been issued to them.

2.3 The appellant has been abstaining from hearing whensoever the matter was posted.

3.1 On examination of the application for condonation of delay and the medical certificate, we do not find much of the reason for condonation as prayed for. Also, taking note of the fact that the appellant has been constantly abstaining and not presenting himself at the time of hearing before this Tribunal, the present application can be dismissed in terms of Rule 20 of the CESTAT (Procedure) Rules, 1982 which is reproduced below:-

*"**RULE 20. Action on appeal for appellant's default**. — Where on the day fixed for the hearing of the appeal or on any other day to which such hearing may be adjourned, the appellant does not appear when the appeal is called on for hearing, the Tribunal may, in its discretion, either dismiss the appeal for default or hear and decide it on merits :"*

4. Accordingly the COD application is dismissed. The appeal is also dismissed.

(Order pronounced in the open court)

(Sanjiv Srivastava)
Member (Technical)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

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