IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO. 240 OF 2016

Deepak P. Pawar	}	**Appellant**
versus		
The Commissioner of Service	}	
Tax, Mumbai	}	**Respondent**

Mr. R. V. Shetty and Mr. K. R. Chaudhari
for the appellant.

Mr. Swapnil Bangur for the respondent.

CORAM :- S. C. DHARMADHIKARI &
SMT. BHARATI H. DANGRE, JJ.

DATE :- JANUARY 22, 2018

P.C. :-

1. On a reading of the order under appeal, with the assistance of the counsel appearing for the appellant, we do not see any substantial question of law arising for our determination and consideration.

2. The tribunal has found that the appellant-assessee is a chronic defaulter. The tribunal has also found that the demand of duty had to be raised by addressing a show cause notice and the stand of the appellant-assessee was that it was not bound to pay service tax or remit the amount collected and appropriated towards the same to the treasury even though it had obtained

registration. We don't know any law which calls upon the assessee to comply with the obligation and pay the tax. There is no invitation in such matters. If there is no compliance with law, but an attempt to evade it, then, we do not see any justification for the tribunal not confirming the demand of duty, interest and penalty. There is no reason for any waiver and which could be termed as justifiable or reasonable. In the absence of requisite materials, the tribunal was not obliged to entertain the appeal. It was rightly dismissed.

3. No substantial question of law arises from such an order. The appeal is dismissed. There would be no order as to costs.

(SMT. BHARATI H. DANGRE, J.) **(S.C.DHARMADHIKARI, J.)**