S/L 5
18.08.2021
Court. No. 2
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WPA 11111 of 2021
LGW Limited
Vs.
Assistant Commissioner Service Tax, Division-II & Ors.
(Through Video Conference)

Mr. Sumit Ghosh
.... For the Petitioner
Mr. P. Dudhoria
.... For the Respondents.

In this writ petition, petitioner has challenged the orders dated 13th January, 2009, 20th February, 2013 and 4th February, 2021 passed by the Service Tax authority. It appears from record that the impugned order dated 4th February, 2021 passed by the CESTAT authority rejecting the appeal on the ground of inordinate delay of more than five years in filing the said appeal while the petitioner is a company not an individual and ordinary citizen or illiterate layman and they could have afforded the service of a competent lawyer, charted-accountant and they have easy access to legal remedy.

I am of the view that learned CESTAT authority has rightly rejected the appeal since the petitioner has no cogent explanation and merit in its application for condonation of delay in filing the appeal.

Accordingly WPA No. 11111 of 2021 is dismissed.

(Md. Nizamuddin, J.)