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* IN THE HIGH COURT OF DELHI AT NEW DELHI

\+ SERTA 1/2025 CM APPL. 1325/2025 & CM APPL. 1326/2025

COMMISSIONER OF CENTRAL SERVICE TAX, DELHI .....Appellant

Through: Mr. Aditya Singla, SSC, CBIC with Ms. Shreya Lamba & Mr. Ritwik Saha, Advs.

versus

CHANSON CAR AT CALL PVT. LTD .....Respondent

Through: Appearance not given.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER

% 10.11.2025

1. This hearing has been done through hybrid mode.

2. The present appeal has been filed by the Appellant under Section 35G of the Central Excise Act, 1944, assailing the impugned order dated 3rd January, 2018 passed by the Customs, Excise & Service Tax Appellate Tribunal, New Delhi *(hereinafter 'CESTAT')* in Appeal No. ST/52012/2014 *(hereinafter, 'impugned order'),* which is alleged to have been received by the GST Department only on 11th January, 2024.

3. The appeal was considered for admission on 10th January, 2025 and the Court had also observed that it is completely inexplicable as to how the impugned order of CESTAT was passed almost 6 years ago *i.e.*, in 2018 and the appeal was sought to be filed in December, 2024/January,2025. Even the delay in filing of the present appeal is much more than what is stated in the condonation of delay application. Accordingly, *vide* order dated 10th January,

2025, this Court had called for a report from CESTAT in the following terms:

> *"6. Let a report be called from the ld. Registrar, CESTAT, as to whether the impugned order was uploaded on the website of CESTAT and what is the manner in which orders are communicated to parties including the manner in which the impugned order was communicated, if any.*
>
> *7. Worthy Registrar General shall call for the said report and place the same before this Court on the next date of hearing."*

4. In the meantime *vide* the aforesaid order, notice was also issued to the Respondent. Insofar as service of the Respondent is concerned, the Joint Registrar's Report dated 13th October, 2025 states that the Respondent had left the address on which the notice was issued, 10 years back.

5. Additionally, it is noticed that the report from the CESTAT dated 21st February, 2025 *(hereinafter, 'CESTAT report')* has been received, as per which the CESTAT has reported as under:

> *"[...]*
> ***(i) Whether the impugned order was uploaded in the CESTAT website.***
> *Service Tax Appeal No. 52012 of 2014 was heard by Division Bench of the Customs, Excise and Service Tax Appellate Tribunal on 31.10.2017 and the order was pronounced on 03.01.2018 after it was published in the cause list dated 03.01.2018 for pronouncement of orders. The Order was pronounced in open court when the Authorized Representative of the Department was present in the court. The said impugned Final Order No. 50003/2018 dated 03.01.2018 was uploaded on the CESTAT website (cestatnew.gov.in now cestat.gov.in) on 03.01.2018 itself. The printout of the uploading details from NIC database is annexed as* **Annexure 1.**

(ii) The manner in which the orders are communicated to parties including the manner in which the impugned order was communicated.

Apart from uploading the orders on the website, certified copies of the orders are also issued to the parties by registered/speed post. The impugned final order was issued to the parties including the Commissioner of Service Tax, Delhi, 17- B, IAEA House, IP Estate, Delhi 110002 on 02.02.2018 by Speed Post, being the address as stated by them in the appeal memo filed before CESTAT. Copy of the relevant page of appeal memo is annexed as ***Annexure 2.*** *Letter dated 02.02.2018 forwarding the Order by speed post having reference no. ED6155627151N is annexed as* ***Annexure 3****. The relevant page of the dispatch register from the system showing the date of dispatch of the certified copy as 02.02.2018 by speed post is annexed as* ***Annexure 4.***

(iii) The Assistant Commissioner, Central Tax, CGST – Delhi West, from the office of the ***Commissioner, Central Tax, CGST Delhi West Commissionerate, 4th and 5th Floor, EIL Annexe Building, Bhikaji Cama Place, New Delhi - 110066****, by letter C. No. IV -39 (I) ST/Rev./CESTAT/89/2014 dated 21.12.2023 requested the Registrar, CESTAT to provide a certified copy of the impugned order stating that the Final Order No. 50003/2018 dated 03.01.2018 was not received by his office. The Deputy Registrar, CESTAT, however, issued an* ***attested copy*** *of the order stating that the certified copy of the final order had earlier been sent to Commissioner of Service Tax, Delhi, MG Marg, IP Estate, 17-B, IAEA House, IP Estate, Delhi 110002 on 02.02.2018. A copy of the letter dated 21.12.2023 sent by the Assistant Commissioner and the letter of Deputy Registrar, CESTAT forwarding the attested copy are annexed as* ***Annexure 5*** *and* ***Annexure 6*** *respectively.*

(iv) It is submitted that the certified copy of the order is

issued only once to the parties. Attested copies are issued on request only."

6. A perusal of the above report would show that the impugned order was pronounced in the presence of the Authorized Representative of the GST Department.

7. In addition, the same was also uploaded on the cestatnew.gov.in, which is now www.cestat.gov.in, on the said date itself.

8. The details of the uploading has been confirmed *vide* the annexure to the CESTAT report, which shows that it was a file which was created on the portal on 03rd January, 2018 itself. In addition, the speed post docket has also been filed by CESTAT to show that the order was communicated to the GST Department and to the Advocate, by speed post. The speed post reference has also been attached.

9. Under these circumstances, in the opinion of the Court, the delay of more than 6 years in filing this appeal is not liable to be condoned.

10. Pertinently, the Court has not considered the matter on merits.

11. The appeal is, accordingly, dismissed on the ground of delay. Pending applications, if any, are also disposed of.

12. Accordingly, the next date of hearing stands cancelled.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

NOVEMBER 10, 2025
dj/sm