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ORDER SHEET
CEXA/39/2025
IA NO:GA/1/2025, GA/2/2025
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION
ORIGINAL SIDE

M/S. SINGHA SINGH ROY AND ASSOCIATES PRIVATE LIMITED
VS
COMMISSIONER OF SERVICE TAX THROUGH II KOLKATA

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 16th February, 2026.

Appearance:
Mr. Amrit Sinha, Adv.
...for the appellant

Mr. Kaushik Dey, Adv.
Ms. Aishwarya Rajarshri, Adv.
...for the respondent

The Court: There is a delay of 41 days in filing the appeal. We are satisfied with the explanation offered for not preferring the appeal within time. Therefore, the delay is condoned. The application being GA 1 of 2025 is allowed.

Heard learned advocate-on-record for the appellant and the learned counsel appearing for the respondent authorities.

Perused the application and the order of the Customs, Excise & Service Tax Appellate Tribunal, Kolkata dated 21st April, 2025. The Tribunal's order is read as follows:-

"When the matter was called, the ld. Counsel for the appellant submits that against the mandatory pre-deposit under Section 35F of the Central Excise Act, 1944 read with Section 83 of the Finance Act, 1994, they have preferred a Writ Petition before the Hon'ble High Court and the same has been dismissed in default in the year 2022. Against that order, they have filed an application for restoration of the said Writ Petition in December, 2024, which has not been listed as yet.

2. We have gone through the papers placed before us. We find that the appellant has not complied with the provisions of Section 35F of the Central Excise Act, 1944 read with Section 83 of the Finance Act, 1994. Moreover, we find that a copy of the show-cause notice and other documents in support of their appeal have not been placed on record, which has been discussed by the adjudicating authority in the impugned order. Therefore, we do not find any merit in the appeal filed by the appellant. Accordingly, the same is dismissed."

As we do not find any substantial questions of law arising from the order dated 21st April, 2025, the appeal and the connected application being IA No.GA/2/2025 are dismissed.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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