

FAX : 0532-2400149

REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38, MG Marg Civil Lines, Old Red Building, Allahabad-211001
Regional Branch, Allahabad

Dated: 30/08/2016

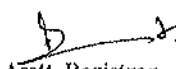
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70738/2016-SM[BR] dated 30/08/2016

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 129-A(4) of the Customs Act, 1962.


Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	C/MISC/50003/2016 C/50001/2016	Royal Enterprises G-99/1, 2nd Floor Mansarovar Garden NEW DELHI NEW DELHI 110015

	Name and Address of Respondent
2	C.C. & C.E. & S.T.-Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH-201307

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Copy To

3 Advocate(s) / Consultant(s):

Priyadarshi Manish, Adv
437, MATHURA ROAD, (BEHIND
BHOGAL BUS STOP) JANGPURA ,
NEW DELHI-110014
I.P. EXTENSION, PATPARGANJ,
DELHI

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4 Additional Party's Name & Address :

5 Bar Association, CESTAT, Allahabad

6 Director Publications, Customs, Excise. I.P. Estate, Delhi

7 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

8 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

9 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

10 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15

11 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

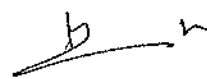
12 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

13 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

14 The ICAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

15 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com),FF-19,1st Floor,Cross River Mall,CBD
Ground,Near Karkardooma Court,Delhi-110032

16 C.D.R. 17 Office Copy 18 Guard File


Asstt. Registrar

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD**

Misc. Application No.C/MISC/50003/2016

IN

Appeal No.C/50001/2016-CU[SM]

M/s Royal Enterprises

...APPELLANT(S)

VERSUS

Commissioner of Customs & Central Excise & S.T., Noida

...RESPONDENT (S)

APPEARANCE

Shri Rahul Ranjan, Advocate for the Appellant (s)

Shri Rajeev Ranjan, Jt. Commissioner (AR) for the Respondent(s)

CORAM:

HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

DATE OF HEARING & PRONOUNCEMENT : 30.08.2016

Final ORDER NO.-70738/2016



Per Mr. Anil G. Shakkarwar:

The present application filed by the applicant, is for early hearing.

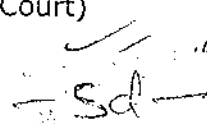
2. After some hearing, it was pointed out that the impugned Order-in-Appeal No.NOI/CU/STM/000/APP/27/15-16 dated 30.06.2006/2015 was passed on the grounds of limitation. The Learned Appellate Authority has held that there was a delay of five days in filing the appeal. Therefore, with the consent of Ld. D.R. for the Revenue, the matter was taken up for final hearing.
3. Heard both sides. I find that the appellant has received the order passed by Original Authority dated 02.12.2014 on 15.12.2014 and filed appeal before Ld. Commissioner (Appeals) on 18.02.2015. I find that proviso to Sub-Section 1 of Section 128 of Customs Act,

1962, provides for period of another 30 days in addition to sixty days provided in the main Clause of said Sub-section. Normally, Ld. Commissioner (Appeal) should use his discretion and allowed the filing of appeal within such extended period. The present appeal was filed before the first Appellate Authority within the extended period of 30 days provided by proviso to Sub-Section 1 of Section 128 of the Customs Act, 1962. I therefore, set aside the impugned Order-in-Appeal and remand the matter back to the first Appellate Authority with a request to the first Appellate Authority to decide the appeal on merits within 30 days to receipt of the copy of this order presented by the appellant to the office of the learned first Appellate Authority. In above terms, the appeal is allowed by way of remand. The Misc. application also stands disposed.

Order be issued Dasti.

(Dictated & pronounced in the open Court)

Mishra


(ANIL G. SHAKKARWAR)
MEMBER (TECHNICAL)

प्रमाणित प्रती / Certified True Copy
30-8
सहायक पंजीकरण / Asstt. Registrar
सीमा शुल्क, सहायक एवं सेवा कक्ष
अपील अधिकरण / (C.E.S.I.A.T.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001