

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

Dated: 03/02/2017

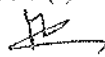
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70125/2017-SM[BR] dated 13/01/2017

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/COD/70448/2016	C/70877/2016	Arshiya Supply Chain Management Pvt Ltd Represented By Its Authorised Signatory Mr. Veerendranadha Kasyap Inatari 1011-1016, 10th Floor, dlf Tower-b, jasola District Centre NEW DELHI NEW DELHI 110025
		Name and Address of Respondent
2		C.C. & C.E. & S.T.-Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH-201307

Copy To

3 Advocate(s) / Consultant(s):

Shambhu chopra
HIGH COURT CHAMBER
NO 147, New Building
Allahabad (U.P.)

4 Bar Association, CESTAT, Allahabad

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

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

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

8 Taxmann Allied Service Pvt. Ltd., 59/52, New Rohtak Road, New Delhi-110005

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

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

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

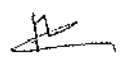
12 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

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

14 C.D.R.

15 Office Copy

16 Guard File


Asstt. Registrar

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

COD Application No.C/COD/70448/2016

AND

Appeal No.C/70877/2016-EX[SM]

Arising out of Order-in-Original No.12/COMMISSIONER/Noida-II/2015-16
dated 30.09.2015 passed by Commissioner, Central Excise, Noida-II.

M/s Arshiya Supply Chain Management Pvt. Ltd.

...APPELLANT(S)

VERSUS

C.C. & C.E. & S.T.-Noida

...RESPONDENT (S)

APPEARANCE

Shri Shambhu, Advocate for the Appellant(s)

Shri D.K. Deb, Asstt. Commr. for the Revenue (s)

CORAM:

HON'BLE MR. ANIL CHOUDHARY, MEMBER (JUDICIAL)

DATE OF HEARING: 13.01.2017

FINAL ORDER NO.- 70125/2017



Per Mr. Anil Choudhary :

The present COD Application No.70448/2016 is filed against
O-I-O No.12/COMMISSIONER/Noida-II/2015-16 dated 30.09.2015.

2. The delay of about 231 days in explained that the appellant is a custodian and/or CFS/SEZ authority under the Customs act. The delay occurred as there was change in the legal team during the relevant period. Due to lack of communication and handing over of the impugned order at the time of giving of charge to the new team, the appellant could not file appeal in time which could be filed only subsequently when the new team found the order in some file,

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visiting the appellant with penalty of RS 25,000 under section 117 of the Act. As the delay is sufficiently explained, the same is condoned.

3. Heard the parties on merits.
4. Having considered the rival contentions, I find that the proposed demand as per the show-cause-notice, have been dropped. Accordingly I find that no alleged violation of any provisions of the Customs Act can be raised against the appellant nor there is any such contravention or failure on the part of the appellant in compliance with the provisions of the Customs Act. Accordingly, the penalty imposed under section 117 is set aside and Appeal is allowed. The appellant will be entitled to consequential benefits, if any. Both the appeal and COD application are disposed of as above.

(Dictated and Pronounced in the open Court)

Mishra


(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

प्रमाणित प्रति / Certified True Copy


8-2-17
सहायक पंजीकार / Asstt. Registrar
सीमा शुल्क, उत्तराखण्ड एवं सेवा कर
अपील अधिकरण / (C.E.S.T.A.T.)
38, एम. जी. मार्ग, बल्लभपुर-211001
38, M. G. MARG, BALLABHAPUR-211001