

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

Dated: 22/11/2016

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/71066/2016-CU[DB] dated 10/11/2016

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.


 Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	ST/Stay/58896/2013 ST/58251/2015	POPULAR CONSTRUCTION CO 99-B MASJID DOMINI BAREILLY, U.P

Name and Address of
Respondent

2	C.C.E. & S.T.-Meerut-ii OPPOSITE SHAHEED SMARAK, DELHI ROAD...BHANSALI GROUND, MEERUT, UTTAR PRADESH-
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Copy To

3 Advocate(s) / Consultant(s):

RAJESH CHIBBER
FA-9, KAVI NAGAR,
GHAZIABAD, UP

4 Bar Association, CESTAT, Allahabad

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

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhisim 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., 59/32, 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

25-11-16
ISSUED ON

SIGN. (DESPATCH SECTION)
 CUSTOMS, EXCISE & SERVICE TAX
 APPELLATE TRIBUNAL
 38, M.G. MARG, ALLAHABAD-211001

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I

APPEAL No. ST/58251/2013-CU[DB] With
STAY Application No. ST/Stay/58896/2013

(Arising out of Order-in-Appeal No. 23-ST/M-II/2013 dated 11/03/2013
passed by Commissioner of Central Excise & Customs (Appeals),
Meerut-II)

For approval and signature:

Hon'ble Mr. Anil Choudhary, Member (Judicial)
and

Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

1.	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	No
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	Yes
3.	Whether their Lordships wish to see the fair copy of the order?	Seen
4.	Whether order is to be circulated to the Department Authorities?	Yes

M/s Popular Construction Co.

Appellant

Vs.

Commissioner of Central Excise & Service Tax, Meerut-II

Respondent

Appearance:

Shri Rajesh Chhibber, Advocate,
Shri Pawan Kumar Singh, Superintendent (AR),

for Appellant
for Respondent

CORAM:

Hon'ble Mr. Anil Choudhary, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

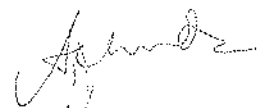
Date of Hearing & Date of Decision: 10/11/2016

FINAL ORDER NO...71066/2016...

Per: Anil Choudhary

The present appeal is filed by the appellant,
Popular Construction Co., against Order-in-Appeal
23-ST/M-II/2013 dated 11/03/2013 passed by
Commissioner of Central Excise & Customs (Appeals)
Meerut-II.

2. Heard both the parties.
3. The ld. Counsel has urged that the appeal was filed before the ld. Commissioner (Appeals) beyond (60+30) or 90 days with a further delay of 16 days. The ld. Commissioner (Appeals) have dismissed the appeal as condoning the delay of more than 30 days was beyond his powers. The ld. Counsel has filed affidavit which is sworn by the proprietor, Mr. Gulrez Khan, wherein it has been stated that on receipt of the Order-in-Original dated 02/11/2012 the appellant gave instructions to his Counsel, Mr. Kartar Singh for drafting and filing the appeal, before the Appellate Authority. Soon thereafter the son of Mr. Kartar Singh was found to be suffering with Cancer and finally he died sometime in February, 2013. During this period, Mr. Kartar Singh was too much disturbed due to which he could not draft the appeal and file it within limitation time, nor he could give any instruction to the appellant to make any alternative arrangement. We find that there is reasonable cause for the



delay and there is no deliberate negligence or laches on the part of the appellant in filing their appeal before the Id. Commissioner (Appeals). Accordingly, we condone the delay in filing the appeal before the Id. Commissioner (Appeals) and set aside the impugned order. We, further, direct the Id. Commissioner (Appeals) to hear the appeal on merits and pass a reasoned order, in accordance with law. The appellant is directed to appear before Id. Commissioner (Appeals) within a period of 60 days. Stay Application also stands disposed of.

(Dictated and pronounced in Court)

(ANIL G. SHAKKARWAR)
MEMBER (TECHNICAL)

(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

Ansari

प्रमाणित प्रतिलिपि / Certified True Copy

25.11.16
सहायक रजिस्ट्रार / Asst. Registrar
सीमांत लोक सेवा आयोग / S.A.T.
अखिल भारतीय लोक सेवा आयोग / A.B.L.S.A.T.
38, एन. ए. रोड, आलहाबाद-211001
38, M. G. Marg, ALAHABAD-211001