

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

Dated: 23/11/2017

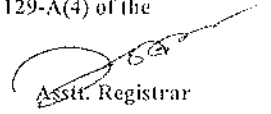
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71568/2017-SM[BR] dated 15/11/2017

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/70249/2016	Darsh Digital Networks Pvt Ltd Suprabhat Building ,2nd Floor,exhibition Road PATNA (BIHAR)

Name and Address of
Respondent

2	C E & ST-Noida li OFFICE OF THE COMMISSIONER CENTRAL EXCISEHOTEL FORMULE 1, WEGMANS BUSINESS PARK, KP-III, GREATER NOIDA GOTAM BUDH NAGAR U.P.-
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Copy To

3 Advocate(s) / Consultant(s):

Prem Ranjan Kumar, Adv
LGF 6/33, VIKRAM VIHAR,
LAJPAT NAGAR PART-IV,
NEW DELHI, 110024

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, Opp ICICI Bank of Defence Colony 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 Second Folder Copy 17 Guard File


 Asstt. Registrar

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

APPEAL No.C/70249/2016-CU[SM]

(Arising out of Order-in-Appeal No.NOI/EXCUS-002-APP-0226-15-16 dated 30/12/2015 passed by Commissioner(Appeals) of Central Excise & Service Tax, Noida)

M/s Darsh Digital Network Pvt. Ltd.

Appellant

Vs.

CE & ST- Noida II

Respondent

Appearance:

Absent

for Appellant

Shri Pawan Kumar Singh (Supdt) AR

for Respondent

CORAM:

Mrs. Archana Wadhwa, Hon'ble Member (Judicial)

Date of Hearing : 15/11/2017

Date of Decision : 15/11/2017

FINAL ORDER NO-.....71568/2017.....



Per: Mrs. Archana Wadhwa:

On matter being called, nobody appeared for the appellant. Accordingly, I heard learned AR appearing for the Revenue.

2. On going through the impugned order passed by Commissioner (Appeals), I find that the appeal stands rejected by him on the ground that the same was filed with a delay of 3 days. He further

(Signature)

observed that as the appellant had not filed any condonation of delay application and have not shown sufficient cause for condoning the delay, the appeal requires rejection, on the point of limitation. He ordered accordingly. Admittedly, in the present case, the delay is within the power of Commissioner (Appeals) to condone the delay of 3 days. However, I agree with him that in the absence of any application to condone the delay, the Appellate Authority could not have done so. It is also seen that the appellant was given time to file the said application, which they failed to do. However, in the interest of justice, I am of the view that another opportunity should be given to the assessee. Accordingly, I set aside the impugned order and remand the matter to the Commissioner (Appeals) for fresh decision on the issue of time bar and if condoned, to decide the appeal on merits. Needless to say that the appellant would be given an opportunity to file the COD application before him. The same should be done within a period of 4 weeks from the date of the receipt of the order, failing which the Commissioner (Appeals) would be free to decide the matter on the basis of the records.

(Dictated and pronounced in Court)

प्रमाणित प्रति/Certified True Copy

Sd/-

(Archana Wadhawa)
Member(Judicial)

सहायक पंजीकार/Asstt. Registrar

सीमाशुल्क, उत्पादशुल्क एवं सेवा कर

आर्गनल पंजीकरण/(C.E.S.T.A.T.)

38 एम.जी.मार्ग, इलाहाबाद-211001

38 A.G. MARG, ALLAHABAD-211001

