

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

Dated: 20/11/2017

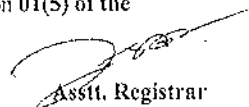
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71440/2017-SM[BR] dated 13/11/2017

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.



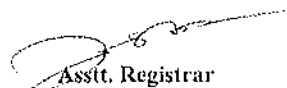
Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	ST/70116/2015	Agarwal Enterprises 4/28 Ghandhi Kuncha FARRUKHABAD UP Name and Address of Respondent
2		C.C.E. & S.T.-Lucknow 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH-226001

Copy To

- 3 Bar Association, CESTAT, Allahabad
- 4 Director Publications, Customs, Excise. I.P. Estate, Delhi
- 5 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3
- 6 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaidhyaram Street, T. Nagar, Chennai-17
- 7 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohitak Road, New Delhi-110005
- 8 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)
- 9 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070
- 10 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38
- 11 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082
- 12 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com),FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032

13 C.D.R. 14 Office Copy 15 Second Folder Copy 16 Guard File



Asstt. Registrar

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

APPEAL No. ST/70116/2015-ST[SM]

(Arising out of Order-in-Appeal No. 408-ST/APPL-AGRA/LKO/2015 dated 19/10/2015 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Lucknow)

M/s Agarwal Enterprises

Appellant

Vs.

Commissioner of Central Excise & Service Tax, Lucknow

Respondent

Appearance:

Absent on Call

Shri Pawan Kumar Singh (Supdt.) AR

for Appellant
for Respondent

CORAM:

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

Date of Hearing : 13/11/2017

Date of Decision : 13/11/2017

FINAL ORDER NO. 71440/2017.....



Per: Archana Wadhwa

On matter being called, appellant is neither represented nor on there any adjournment request. Accordingly, I have heard Learned A.R. for the Revenue and have gone through the impugned order.

2. The issue is no more res integra and stands settled by the Supreme Court's decision in the case of M/s. Singh Enterprises Vs CCE Jamshedpur reported at 2008 (221) E.L.T. 163 (SC) laying down that the Commissioner (Appeals), being a creature of the Statute, has no power to act beyond the power confirmed by the Act. As Section 35B empowers the

Commissioner (Appeals) only to condone the delay of 30 days, he cannot condone the delay beyond the said period.

3. Inasmuch as the issue stands decided, I find no infirmity in the impugned order of Commissioner (Appeals), and accordingly, the appeal filed by the appellant is rejected.

(Dictated & Pronounced in Court)

Sd/-

(Archana Wadhawa)

Member(Judicial)

Lks

प्रमाणित प्रतः/Certified True Copy

28/11/12
 सहायक पंजीवर/Aestt. Registrar
 सीमांत, उत्पादक एवं सेवा कर
 अपील अधिकरण(C.I.E.S.T.A.T.)
 38, एन.जी.मार्ग, इलाहाबाद-211001
 38, M. G. MARG, ALLAHABAD-211001

