

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: 23/11/2017

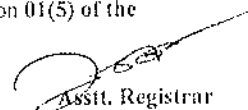
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71570/2017-SM(BR) dated 21/11/2017

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/COD/70094/2015 ST/70117/2015	Agarwal Enterprises 4/28, Ghandi 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 Advocate(s) / Consultant(s):

VINEET K SINGH
NARIAN NAGAR, Sector-11,
Indira Nagar, Lucknow UP

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)

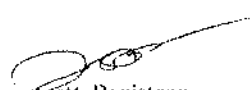
10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

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.ST/70117/2015-ST[SM]

(Arising out of Order-in-Appeal No. 188-ST/APPL-AGRA/LKO/2015
dated 15/05/2015 passed by Commissioner of Central Excise & Customs
(Appeals), Lucknow)

M/s Agarwal Enterprises

Appellant

Vs.

Commissioner of Central Excise & S.T., Lucknow

Respondent

Appearance:

Shri Vineet Kumar Singh, Advocate

for Appellant

Shri Mohammad Altaf, Assistant Commissioner. (AR)

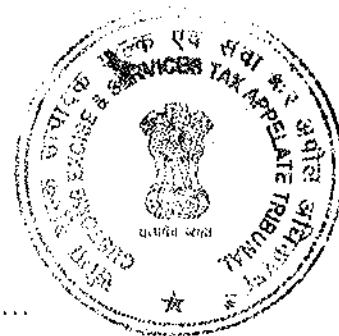
for Respondent

CORAM:

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

Date of Hearing : 21/11/2017
Date of Decision : 21/11/2017

FINAL ORDER NO:-71570/2017.....



Per: Archana Wadhwa

After hearing both the sides, I find that the Commissioner (Appeals) has rejected the appeal on the ground of time bar by observing that there was a delay of 150 days in presenting the appeal before him and he has no jurisdiction to condone the delay.

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.

4. 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 in Court)

Sd/-

(Archana Wadhawa)
Member(Judicial)

प्रमाणित प्रती/Certified True Copy
13/12/17
सहायक रजिस्ट्रार/Asst. Registrar
सी. ए. स्ट. आर. आर. एवं सेवा कर
अधीनस्थ/Under (C.E.S.T.A.T.)
38, एम.जी. मार्ग, इलाहाबाद-201004
38, M. G. MARG, ALLAHABAD

