

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: 24/11/2017

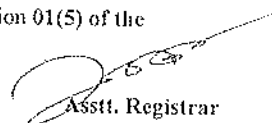
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71600/2017-SM[BR] dated 17/11/2017

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/70314/2017	Ghaziabad Nagar Nigam Navyug Market GHAZIABAD UP
		Name and Address of Respondent
2		C.C.E. & S.T.-Ghaziabad 202... WING A C.G.O. COMPLEX-II, KAMLA NEHRU NAGAR, GHAZIABAD, UTTAR PRADESH-201002

Copy To

3 Advocate(s) / Consultant(s):

Kamaljeet Singh
J-144, PATEL NAGAR -I,
GHAZIABAD,
UTTAR PRADESH

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/70314/2017-ST[SM]

(Arising out of Order-in-Appeal No. GZB-EXCUS-000-APP-990-16-17
dated 19/01/2017 passed by Commissioner of Central Excise & Customs
(Appeals), Noida)

Ghaziabad Nagar Nigam

Appellant

Vs.

Commissioner of Central Excise & Service Tax, Ghaziabad

Respondent

Appearance:

Shri Kamal Jeet Singh (Advocate)
Shri Gyanendra Kumar Tripathi (AC) AR

for Appellant
for Respondent

CORAM:

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

Date of Hearing : 17/11/2017
Date of Decision : 17/11/2017

FINAL ORDER NO. 71/600/2017.....

Per: Archana Wadhwa



After hearing both the sides, I find that the Commissioner (Appeals) has rejected the appeal on the time bar issue by observing that there was a delay of 679 days in filing 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 and pronounced in Court)

Sd/-

(Archana Wadhawa)
Member(Judicial)

Ankur

प्रमाणित प्रति/Certified True Copy

15/12/2017

सहायक रजिस्ट्रार/Asstt. Registrar
सीकराज्य, उत्तराखण्ड एवं सेवा कर
अपील अधिकरण(C.E.S.T.A.T.)
38 मी. मार्ग, इलाहाबाद-211001
MARG, ALLAHABAD-211001

