

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: 12/03/2018

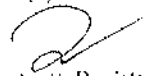
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70542-70545/2018-SM|BR| dated 09/03/2018

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 35-C(1) of the Central Excise and Salt Act, 1944.


Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	E/COD/70031/2018 E/70017/2018	Dharampal Satyapal Ltd B-1, Sector-3, NOIDA U.P. 201301
2	E/COD/70032/2018 E/70018/2018	Dharampal Satyapal Ltd B-1, Sector-3, NOIDA U.P. 201301
3	E/COD/70033/2018 E/70019/2018	Dharampal Satyapal Ltd B-1, Sector-3, NOIDA U.P.
4	E/COD/70034/2018 E/70020/2018	Dharampal Satyapal Ltd B-1, Sector-3, NOIDA U.P. 201301
		Name and Address of Respondent
5		C.C. & C.E. & S.T.-Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH-201307
6		C.C. & C.E. & S.T.-Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH-201307
7		C.C. & C.E. & S.T.-Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH-201307
8		C.C. & C.E. & S.T.-Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH-201307

Other Appellants and Respondents as per Annexure
Copy To
9 Advocate(s) / Consultant(s):

**Kartikeya Narain, Advocates
21 b/1/17, tashkand Marg, Civil
Lines, Allahabad, U.P.**

10 Bar Association, CESTAT, Allahabad

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

12 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3

13 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithiyaram Street, T. Nagar, Chennai-17

14 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

15 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

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

17 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad -- 38

18 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

19 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032

20 C.D.R. 21 Office Copy 22 Second Folder Copy ✓ 23 Guard File


Asstt. Registrar

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL

REGIONAL BENCH : ALLAHABAD

COURT No. I

E/COD/70031-70034/2018

APPEAL Nos.E/70017-70020/2018-EX[SM]

(Arising out of Order-in-Appeal No.NOI/EXCUS/000/APPL/165-168/2014-15 dated 30/09/2014 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Noida)

M/s Dharampal Satyapal Ltd.,

Appellant

Vs

Commissioner of Customs, C.E. & S.T., Noida

Respondent

Appearance:

Shri Kartikeya Narain, Advocate

for Appellant

Shri Gyanendra Kr. Tripathi, Asstt. Commissioner (AR),

for Respondent

CORAM:

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

Date of Hearing : 09/03/2018

Date of Decision : 09/03/2018

FINAL ORDER NOS-70542-70545/2018

Per: Anil G. Shakkarwar



Heard the parties on Miscellaneous Applications filed for condoning the delay of 1083 days. The reason submitted by the appellants is that the issue in all the four appeals are related to recovery of dues out of sanctioned amount of rebate. With the understanding that the matter was related to rebate, they approached Additional Secretary, Revision Application. Through Order No.351/2017-CX dated 04.12.2017 passed by the

9

Additional Secretary, Government of India under Section 35(E) of Central Excise Act, 1944, it was held that he did not have jurisdiction to revise the impugned order, since the same was related to realisation of arrears of Revenue. On receipt of such order appellants have filed present appeal and filed present application for condonation of delay of 1083 days.

2. The above stated four appeals are arising out of a common impugned Order-in-Appeal No. NOI/EXCUS/000/APPL/165-168/2014-15 dated 30/09/2014 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Noida.

3. The amount involved in each of the appeals before the learned Commissioner (Appeals) were Rs.1,79,900/-, Rs.10,505/-, Rs.4,085/- & Rs.2,097/-. I am satisfied that there was no sufficient reason for the appellants to file application under Section 35(E) of Central Excise Act, 1944, since the matter was related to recovery of arrears which is covered by Section 11 of Central Excise Act, 1944 and not by Rebate Provisions. I am, therefore, not satisfied with the reason for delay in filing these four appeals.



4. As a result, the above stated four appeals are dismissed as not maintainable and Miscellaneous Applications also stand rejected.

(Dictated in Court)

Sd/-

ANIL G. SHAKKARWAR

(MEMBER TECHNICAL)

प्रमाणित प्रतिलिपि (Certified True Copy)
21/03/18
राज्य के न्यायाधीश (J.S. Rajad. N.
कोलकाता, राजस्थान एवं अन्य
जन्य न्यायाधीश (J.S.T.A.T.)
28, एन.टी.एम., कोलकाता-211001
28, M.G. MARG, ALLAHABAD-211001

akp

