

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

Dated: 05/01/2018

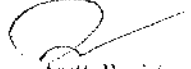
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/70057/2018-CU[DB] dated 03/01/2018

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/49/2012	UPENDRA ENGINEERING AND COMPANY 163/169, J.M.E. SHAKTINAGAR, SONEBHADRA (U.P.)
		Name and Address of Respondent
2		-C.C.E Allahabad 38,M.G.Marg, civil Lines, Allahabad

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, Bhishun Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3
- 6 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17
- 7 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohak 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/49/2012-CU[DB]

(Arising out of Order-in-Appeal No. 127/ST/ALLD/2011 dated 26/09/2011
passed by Commissioner of Central Excise & Customs (Appeals),
Allahabad)

M/s Upendra Engineering & Company

Appellant

Vs.

Commissioner of Service Tax, Allahabad

Respondent

Appearance:

Shri Sagar Tandon, (Proxy Counsel),

for Appellant

Shri Pawan Kumar Singh, Superintendent (AR),

for Respondent

CORAM:

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

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

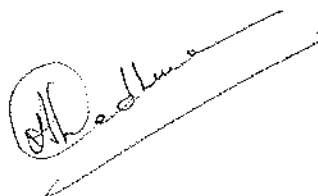
Date of Hearing & Date of Decision : 03/01/2018

FINAL ORDER NO. 70057/2018

Per: Archana Wadhwa

After rejecting the request of adjournment, we proceed
to decide the appeal itself, in as much as, Id. Commissioner
(Appeals) has rejected the appeal on the ground of delay.

2. It is seen that the impugned order was received by the
appellant on 15/04/2010 and the appeal was filed on
30/10/2010 i.e. within the condonable period, for which the
Commissioner (Appeals) has powers to condone. However, he
has not condone the same by observing that the application
for condoning the delay is on the ground of non-cooperation



and delayed communication between the advisors who filed appeal, does not constitute sufficient cost.

2. Without expressing any opinion whether the delay has been caused on account of reasonable cause or not, we deem it fit that the delay should have been condoned by Commissioner (Appeals) in the interest of justice. As such, we condone the delay in filing the appeal before Commissioner (Appeals) subject to the appellant depositing a cost of Rs.5,000/- in Prime Minister's Relief Fund. The evidence to that effect shall be produced before Commissioner (Appeals), who, after verifying the same, will decide the appeal on merits.

3. Accordingly, impugned order is set aside and matter remanded to Commissioner (Appeals) for decision on merits.

(Dictated in Court)

Sd/-
Anil.G. Shakkarwar
Member(Technical)

Ansari

Sd/-
(Archana Wadhawa)
Member (Judicial)

प्रमाणित प्रतिलिपि
06/02/18
वार्डन, प्रमाणित प्रतिलिपि
आचार्य, प्रमाणित प्रतिलिपि
आचार्य, प्रमाणित प्रतिलिपि
आचार्य, प्रमाणित प्रतिलिपि
आचार्य, प्रमाणित प्रतिलिपि
आचार्य, प्रमाणित प्रतिलिपि

