

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH**

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 165 of 2011

[Arising out of Order-in-Appeal No. 177-180/ST/CHD-I/2010 dated 29.10.2010
passed by the Commissioner (Appeals), Central Excise, Chandigarh]

Shri Harcharan Singh

.....Appellant

s/o Shri Atma Singh,
H.No.224, Manjit Nagar,
Bhadson Road,
Patiala, Punjab

VERSUS

**Commissioner of Central Excise,Respondent
Chandigarh**

C.R Building, Plot No.19, Sector-17c,
Chandigarh-160017

WITH

Service Tax Appeal No. 166 of 2011

[Arising out of Order-in-Appeal No. 177-180/ST/CHD-I/2010 dated 29.10.2010
passed by the Commissioner (Appeals), Central Excise, Chandigarh]

Shri Daljit Singh

.....Appellant

S/o Shri Pritam Singh,
H.No.34, SIDHU Colony,
Patiala, Punjab

VERSUS

**Commissioner of Central Excise,Respondent
Chandigarh**

C.R Building, Plot No.19, Sector-17c,
Chandigarh-160017

APPEARANCE:

Shri Jatinder Mohan, Consultant for the Appellants

Shri Raman Mittal, Authorized Representative for the Respondent

CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 60391-60392/2025

DATE OF HEARING: 25.02.2025
DATE OF DECISION: 25.02.2025

P. ANJANI KUMAR:

Appeal Nos. ST/165/2011 and ST/166/2011 stated to have been filed by Harcharan Singh and Daljit Singh respectively are listed for hearing today. However, on going through the records, it is noticed that the above appeals were also remanded along with other appeals, vide this Bench Final Order No.56144-56159/2013 dated 25.04.2013, assigning appeal numbers as ST/165/2010 and ST/166/2010, apparently due to a clerical error. The mistake is apparent from the hearing notices sent to the appellants.

2. On going through the records of the appeals, it appears that appeal number ST/165/2010 is filed by Satyam Enterprises, Unit-II Vs CCE, Jaipur-II and appeal number ST/166/2010 is filed by CCE, Chandigarh Vs Arisht Spinning Mills. However, the appeals have not been disposed of by the above cited final order. Appeal numbers ST/165/2011 and ST/166/2011 have only been disposed of remanding the matter to the Commissioner (Appeals) along with 14 other appeals. However, appeal numbers were mistakenly mentioned as ST/165/2010 and ST/166/2010.

3. In view of the same, we are of the considered opinion that appeal numbers ST/165/2010 & ST/166/2010 are not have been actually disposed of vide Final Order No.56144-56159/2013, dated 25.04.2013. They were mistakenly shown as disposed of due to apparent clerical error, vide Final Order No.56144-56159/2013, dated 25.04.2013 as discussed above. Appeal numbers ST/165/2010 & ST/166/2010 are required to be listed again and disposed of, if otherwise not disposed yet.

4. Accordingly, it is held that appeal numbers ST/165/2010 and ST/166/2010 are not disposed of by the Final Order No. 56144-56159/2013, dated 25.04.2013. Registry is directed to correct the mistake in their records and list the appeals for hearing and disposal in due course if not already disposed.

(Order pronounced in the open court on 25/02/2025)

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

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