

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK NO.2, R.K.PURAM, NEW DELHI-110066
CUSTOMS APPEAL BRANCH**

Dated: 14/08/2014

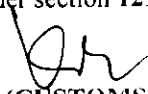
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. C/A/53180/2014-CU[DB] dated 07/08/2014

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 129-A(4) of the Customs Act, 1962.


Asstt. Registrar(CUSTOMS Appeal Branch)

Application	Appeal	Name and Address of Appellant
1	C/8/2010	MANGLAM IMPEX SHOP NO.51, ST. NO.1, PRATAP COLONY, LUDHIANA
		Name and Address of Respondent
2		C.C. (ICD) NEW DELHI ICD, Tughlakabad, New Delhi 110020.

Copy To

3 Advocate(s) / Consultant(s):

Prem Ranjan Kumar, Adv
LGF 6/33, VIKRAM VIHAR,
LAJPAT NAGAR PART-IV,
NEW DELHI-110024

4 Bar Association, CESTAT, Delhi

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

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, 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

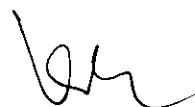
9 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15

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

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

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

13 C.D.R. 14 Office Copy 15 Guard File


Asstt. Registrar(CUSTOMS Appeal Branch)

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
DIVISION BENCH
Court No.2**

Appeal No.C/8/2010

(Arising out of OIA No.CC(A)Cus/ICD/355/2009 dt.3.12.2009
passed by CCE(Appeals), New Delhi)

M/s.Manglam Impex

Appellant

Vs.

CC,ICD, TKD, New Delhi

Respondent

Present for the Appellant: Shri Priyadarsh Manish, proxy Counsel
For Sh.Prem Ranjan, Advocate

Present for the Respondent: Shri B.B.Sharma, DR

Date of hearing/Decision: 07.08.2014

**Coram: Hon'ble Mr.D.N.Panda, Judicial Member
Hon'ble Mr.Manmohan Singh, Technical Member**

FINAL ORDER No. 53180/2014

PER: D.N.PANDA

Ld.Counsel appearing on behalf of Shri Prem Ranjan submits that Shri Prem Ranjan is occupied in the High Court for which matter may be adjourned.

2. Perusal of record shows that appeal was dismissed before the Commissioner (Appeals) on limitation. According to the Revenue, the date of presentation of bill of entry is the date from which limitation will be counted. Assessee controverts the same saying that the date on which the assessment was completed that shall be the date to count limitation. Appellant is correct to say that the demand raised on a particular date may aggrieve him and that date

Shri Prem Ranjan

gives rise to the cause of action against the consequence of assessment.

3. In the absence of records of the lower authorities today before us, the matter is remanded to the Commissioner (Appeals) to call for the bill of entry and examine the date on which assessment was completed and the date on which assessment order was served on the assessee. Limitation shall be calculated from the date of service. If there was delay, delay may be condoned on the basis of facts and circumstances of the case. In view of aforesaid direction, appeal is disposed remanding the matter to the Commissioner (Appeals).

(dictated and pronounced in the open court)

12/8/2017

(MANMOHAN SINGH)
TECHNICAL MEMBER

11-8-2017

(D.N.PANDA)
JUDICIAL MEMBER

mk