REGISTERED / AD

FAX : 011-26108426

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

Dated: 03/08/2015

To

Appellant as per address in table below
Respondent as per address in table below

Final Order No. C/A/52359/2015-CU[DB] dated 15/07/2015

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/487/2010	**TRIDEEP BANERJEE S/O MOHAN BANERJEE** C/O A.K.ROY 289, PATIALA HOUSE COURTS, NEW DELHI.
			Name and Address of Respondent
2			-C.C. NEW DELHI (IMPORT & GENERAL) New Custom House, Near I.G.I. Airport, New Delhi 110037.

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Copy To
3 Advocate(s) / Consultant(s):

Asit Kumar Roy, Advocate
22 C , POCKET-A-1, MAYUR VIHAR,PHASE-3, DELHI-110096

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4 Additional Party's Name & Address :

5 Bar Association, CESTAT, Delhi

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

7 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

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

9 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005
10 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15
11 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

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

13 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38

14 C.D.R. 15 Office Copy 16 Guard File

Asstt. Registrar(CUSTOMS Appeal Branch)

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.

Date of Hearing/Order : 15.7.2015

Appeal No. C/487/2010-CU(DB)

(Arising out of Order-in-Appeal No.CCA/I&G/80/2010 dated 1.7.2010 passed by the Commissioner, Customs, New Delhi)

For Approval & Signature :

Hon'ble Mr. Justice G. Raghuram, President
Hon'ble Mr. R.K. Singh, Member (Technical)

1.	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3.	Whether their Lordships wish to see the fair copy of the order?	
4.	Whether order is to be circulated to the Department Authorities?	

Trideep Banerjee — Appellant

Vs.

CC, New Delhi — Respondent

Appearance:

None - for the Appellant

Shri B.B. Sharma, D.R. - for the Respondent

Coram : **Hon'ble Mr. Justice G. Raghuram, President**
Hon'ble Mr. R.K. Singh, Member (Technical)

F. Order No. 52359/2015

Per **R.K. Singh :**

Appeal is filed against order-in-appeal dated 1.7.2010. The entire order-in-appeal is reproduced below for ease of reference:

"The present appeal of 6.4.2010 has been filed by Sh. Trideep Banerjee, c/o Chamber No. 289, Patiala House Courts, New Delhi-110001 (hereinafter referred to as the Appellant) against the Order-in-Original N0. 254/91 dated 21.1.1992 passed by the Additional Commissioner of Customs, Customs House, C.R. Building, New Delhi (hereinafter referred to as the Adjudicating

> Authority) wherein Indian currency amounting to Rs.80,17,000/- was confiscated as sales proceeds.
>
> 2. From a preliminary perusal of the appeal documents, it is seen that the Appellant has requested to condone a delay of 633 days in filing the present appeal. The condonation of the said delay of 633 days in beyond the competency of the present Appellate Authority under Section 128 of the Customs Act, 1962. Therefore the appeal is dismissed as time-barred."

The appellant has stated that the order has been passed in violation of the principles of natural justice and the appellant also advanced certain contentions on merit.

2. When the case was taken up, there was no representation on behalf of the appellant.

3. We have perused the impugned order-in-appeal reproduced above. That the appellant had sought condonation of delay of 633 days in filing appeal before the Commissioner (Appeals) is an admitted fact. It is also beyond dispute that the Commissioner (Appeals) has no power under Section 128A of the Customs Act, 1962 to condone such delay. As such, we find no infirmity in the impugned order and the appeal is therefore dismissed.

(Justice G. Raghuram)
President

(R.K. Singh)
Member (Technical)

RM