

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

Dated: 31/03/2014

To

Appellant as per address in table below

Respondent as per address in table below

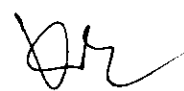
Final Order No. ST/A/51243-51263/2014-CU[DB] dated 13/03/2014

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.

Dr
Asstt. Registrar(CUSTOMS Appeal Branch)

Application	Appeal	Name and Address of Appellant
1	ST/Stay/60146/2013 ST/59466/2013	Adarsh Co Operative Bank Ltd Branch JAWAL RAJASTHAN 307801
2	ST/Stay/60147/2013 ST/59467/2013	Adarsh Co Operative Bank Ltd Branch MOUNT ABU RAJASTHAN- 307501
3	ST/Stay/60148/2013 ST/59468/2013	Adarsh Co Operative Bank Ltd Branch SARUPGANJ RAJASTHAN- 307023
4	ST/Stay/60149/2013 ST/59469/2013	Adarsh Co Operative Bank Ltd Branch SHEOGANJ RAJASTHAN- 307027
5	ST/Stay/60150/2013 ST/59470/2013	Adarsh Co Operative Bank Ltd Branch BHINMAL RAJASTHAN- 343029

6	ST/Stay/60151/2013	ST/59471/2013	Adarsh Co Operative Bank Ltd Branch SUMERPUR RAJASTHAN-306902
7	ST/Stay/60152/2013	ST/59472/2013	Adarsh Co Operative Bank Ltd Branch PINDWARA RAJASTHAN-307022
8	ST/Stay/60153/2013	ST/59473/2013	Adarsh Co Operative Bank Ltd Branch POSALIYA RAJASTHAN-307028
9	ST/Stay/60154/2013	ST/59474/2013	Adarsh Co Operative Bank Ltd Branch SANCHORE RAJASTHAN-343041
10	ST/Stay/60155/2013	ST/59475/2013	Adarsh Co Operative Bank Ltd Branch ROHIDA RAJASTHAN-307024
11	ST/Stay/60156/2013	ST/59476/2013	Adarsh Co Operative Bank Ltd Branch SIROHI-II RAJASTHAN-307001
12	ST/Stay/60157/2013	ST/59477/2013	Adarsh Co Operative Bank Ltd Branch SIROHI-I RAJASTHAN-307001
13	ST/Stay/60158/2013	ST/59478/2013	Adarsh Co Operative Bank Ltd Branch KAILASH NAGAR RAJASTHAN-312617
14	ST/Stay/60159/2013	ST/59479/2013	Adarsh Co Operative Bank Ltd Branch FALNA RAJASTHAN-306116
15	ST/Stay/60160/2013	ST/59480/2013	Adarsh Co Operative Bank Ltd Branch PALI RAJASTHAN-306401
16	ST/Stay/60161/2013	ST/59481/2013	Adarsh Co Operative Bank Ltd Branch MANDAR RAJASTHAN-307513
17	ST/Stay/60162/2013	ST/59482/2013	Adarsh Co Operative Bank Ltd Branch ABU ROAD RAJASTHAN-307026



- 18 ST/Stay/60163/2013 ST/59483/2013 Adarsh Co Operative Bank Ltd
Branch
REODAR
RAJASTHAN-307514
- 19 ST/Stay/60164/2013 ST/59484/2013 Adarsh Co Operative Bank Ltd
Branch
JALORE
RAJASTHAN-343001
- 20 ST/Stay/60165/2013 ST/59485/2013 Adarsh Co Operative Bank Ltd
Branch
KALANDRI
RAJASTHAN-307802
- 21 ST/Stay/60166/2013 ST/59486/2013 Adarsh Co Operative Bank Ltd
Branch
ANADRA
RAJASTHAN-307511

Name and Address of
Respondent

- 1 ST/59466-
59466/2013 **Commissioner of Central
Excise and Service Tax-Jaipur-
ii**
N C R BUILDING,
STATUE CIRCLE...C-
SCHEME,
JAIPUR,
RAJASTHAN-302005

Other Appellants and Respondents as per Annexure

Copy To

23 Advocate(s) / Consultant(s):

Bipin Garg
B-1/1289, A - Vasant Kunj,
New Delhi
Delhi

24 Bar Association, CESTAT, Delhi

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

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

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

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

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

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

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

32 *Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Ahmedabad - 38*

33 *C.D.R* 34 *Office Copy* 35 *Ground File*

Dr

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

COURT NO. I

DATE OF HEARING : 13/03/2014.

**Service Tax Stay Application Nos. 61046-61066 of 2013 in
Appeal Nos. 59466-59486 of 2013**

[Arising out of the Order-in-Appeal No. 166(VC) ST/JPR-II/2013
dated 05/06/2013 passed by The Commissioner (Appeals),
Central Excise, Jaipur – II.]

For Approval and signature :

Hon'ble Shri Justice G. Raghuram, President

Hon'ble Shri Rakesh Kumar, Member (Technical)

1. Whether Press Reporters 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?

M/s Adarsh Co. Operative Bank Ltd.

Appellant

Versus

CCE & ST, Jaipur – II

Respondent

Appearance

Shri Bipin Garg, Advocate – for the appellant.

Ms. Suchitra Sharma and Shri Govind Dixit, Authorized
Representative (Jt. CDR and DR) – for the Respondent.

**CORAM : Hon'ble Shri Justice G. Raghuram, President
Hon'ble Shri Rakesh Kumar, Member (Technical)**

Final Order No. 51243-51263/2014 Dated : 13/03/2014

Per. Justice G. Raghuram :-

Heard Shri Bipin Garg, Counsel for the appellants and Shri Govind Dixit, learned Departmental Representative for the respondent/Revenue. Parties are agreed that the substantive appeals could be disposed of as they involve a short issue.

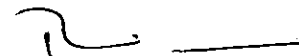
2. Shri Dixit submits that there is no merit in the appeals since these are preferred against orders of Commissioner (Appeals) rejecting assessee's appeals on the ground that these were filed beyond the period of six months i.e. beyond the extended period of limitation and there was no power conferred on the Commissioner to condone such delay. Shri Garg does not contest the correctness of this position, which is clear from the provisions of Section 85 (3) of the Finance Act, 1994 as well.

3. For the aforesaid reasons, the appeals are dismissed and the respective orders passed by the learned Commissioner's (Appeals), which are the subject matter of challenge in each of the appeals, are upheld. No costs.

(Dictated and pronounced in open court)



(Justice G. Raghuram)
President



(Rakesh Kumar)
Member (Technical)

PK