

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

Appeal No. E/1380/2008 & E/S/1340/08

Date 04/09/2008

Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S SENTINEL SYSTEMS PVT. LTD.
237, UDYOG VIHAR, PHASE-I,
DUNDAHERA, GURGAON.
M/S SENTINEL SYSTEMS PVT. LTD.

Appellant

Vs
Respondent

C.C.E. DELHI III

dated 29-8-08

I am directed to transmit herewith a certified copy of **Final order No. 682/08 & S.O.NO.899/08-EX**
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar

(Excise Appeal Branch)

Copy to :

1. Respondent

C.C.E. DELHI III

UDYOG MINAR, UDYOG VIHAR, VANIJYA NIKUNJ, PHASE V, GURGAON - 122016 (HARYANA)

2. Adv. / Consult

MR.BHASIN SETHI & ASSOCIATE

401, SATYAM CINEMA BUILDING, RANJEET NAGAR, DELHI

3. C.D.R.

~~4. J.C.D.R.~~

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, Marg. 46, Saket, New Delhi 110017

7. M/s Centax Publications (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -

8. Excise & Customs cases, B-37, Sector -I, NOIDA - 201301 Gautam Budh Nagar, (U.P.)

9. Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT, U.P.

10. Nidheshak publications, I.P.Estate, new Delhi

11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

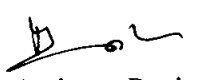
12. Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai 60017

13. Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Easy Service Tax Online Dot Com Pvt. Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad - 15

15. Office Copy

16. Guard file


Assistant Registrar
(Excise Appeal Branch)

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R.K.Puram, New Delhi-110066.
Principal Bench, New Delhi.

E/1380/08 with E/S/1340/08

[Arising out of Order-in-Appeal 74/KKG/GGN/2008 dt.7.4.07
 passed by the Commissioner(Appeals), Delhi-III)

For approval and signature:

Hon'ble Mr. S.S.KANG, VICE PRESIDENT
 Hon'ble Mr. RAKESH KUMAR, MEMBER TECHNICAL

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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. Sentinel Systems Pvt. Ltd.

Appellant

Versus

CCE, Delhi-III

Respondent

Appearance

Shri V.R.Sethi, Adv. For appellant

Shri B.S.Suhag, Authorised Departmental Representative(DR) For
 respondent

Coram: Hon'ble Mr. S.S.KANG, VICE PRESIDENT
 Hon'ble Mr. RAKESH KUMAR, MEMBER TECHNICAL

Date of decision: 29.8.08

FINAL Order No. 682/08-EX
 STAY ORDER No. 899/08 EX

Per S.S.Kang:

Heard both sides. The applicant filed this application for waiver of pre-deposit of penalty. Commissioner(Appeals) dismissed the appeal filed by the appellant as time barred. As the issue of time barred is involved, therefore, we are taking up the appeal after waiving the pre-deposit of penalty for hearing.

2. Commissioner(Appeals) held that the adjudication order was dispatched on 16.1.07 by speed post and the same was served on 22.1.07 and the appeal was filed on 16.11.07. Commissioner(Appeals) can condone the delay of 30 days in filing the appeal on showing the reasonable cause for not filing the appeal within a period of limitation. The revenue produced evidence by way of letter from the Post & Telegraph Office regarding service of the adjudication order on 22.1.07. In these circumstances, as the appeal is filed beyond the condonable period as provided under the Central Excise Act, therefore, we find no infirmity in the impugned order. The appeal is dismissed.

Order dictated in the open Court.

(S.S.Kang)
Vice President

(Rakesh Kumar)
Member Technical

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