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

Appeal No. C/772/2007, Custom COD Application No. 348/07

Date 07/02/2008

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

Custom Stay Application No. 2894/07

To :
M/S GEMI MOTORS INDIA PRIVATE LIMITED
SEC-11, MODEL TOWN, FARIDABAD-
121006(HARYANA)INDIA

M/S GEMI MOTORS INDIA PRIVATE LIMITED

Appellant

C.C. (ICD) NEW DELHI

Stay Order No. C/21/08
Misc Order No. C/13/08

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. C/26/08 Customs, dated 31/01/08
passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax

Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

C.C. (ICD) NEW DELHI

ICD, TUGHLAKABAD, NEW DELHI 110020.

2. Adv. / Consult

MR.V. LAXMIKUMARAN

B-6/10, SAFDARJUNG ENCLAVE, NEW DELHI-110029

3. S.D.R.

4. J.C.D.R.

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, marg, 43, saket, New

7. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301

9. R.Venkatraman Constt. 44-B, S.Suncity, Ghaziabad -

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

11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,

12. Co, Law Institution

13. TAX INDIA, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Office Copy

15. Guard file


Assistant Registrar
(Customs Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
PRINCIPAL BENCH, NEW DELHI
COURT NO. II

Customs COD Application No. 348/07
Customs Appeal No.772 of 2007 with
Customs Stay Application No.2894/07

[Arising out of Order-in-Original No. C/VIII/6/ICD/PPG/Re-export/BG114/05/5315 dated 27.7.2007 passed by Commissioner of Customs, ICD, New Delhi.]

For approval and signature:

Hon'ble Mr. S.S. Kang, Vice President
Hon'ble Dr. T.V. Sairam, 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 should 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 :
Departmental authorities?
-

M/s. Gemi Motors India Pvt. Ltd.

Appellant

Vs.

Commissioner of Customs,
New Delhi

Respondent

Appearance:

Shri Vishwanath Shukla, Advocate for the Appellant
Shri R.C. Sankhla, SDR for the Respondent

CORAM: Hon'ble Mr. S.S. Kang, Vice President
Hon'ble Dr. T.V. Sairam, Member (Technical)

Date of decision : 31.1.08

Final ORDER NO. C/26/08

Per S.S. Kang (for the Bench):

Stay Order No C/21/08
Misc Order No C/13/08

Applicant filed this application for condoning the delay of 52 days in filing the appeal. We find that the Tribunal has power to condone the delay in filing the appeal on showing the sufficient reasons for not filing the appeal within the period of limitation.

2. In this case, the applicant admitted that the impugned order was received by them on 5.8.07 and the limitation period for filing the appeal before the Tribunal expired on 5.11.07 and the appeal was filed on 27.12.07. The only reason given in the application was that the applicants were busy in their other activities. In view of this, we find that the reasons given by the applicants are not sufficient for filing the appeal after the limitation. The COD application is rejected. Consequently, the appeal is also rejected.

(Dictated in the open Court)

(S.S. Kang)
Vice President

(T. V. Sairam)
Member(Technical)

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