

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

Appeal No. ST/222 /2006

Date 31/01/2008

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

To :  
M/S WILD EXPEDITION TOURS & TRAVELS (PROP -  
DEEPAK  
F - 4, TRIVENI COMPLEX, NAGPUR ROAD,  
JABALPUR (MP)

M/S WILD EXPEDITION TOURS & TRAVELS (PROP -  
DEEPAK

Appellant

THE COMMISSIONER CENTRAL EXCISE, BHOPAL

Vs  
Respondent

I am directed to transmit herewith a certified copy of Final order No. ST/22/08 Customs dated 16.01.08  
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

THE COMMISSIONER CENTRAL EXCISE, BHOPAL  
48, ADMINISTRATIVE AREA, AREA HILLS,  
HOSHANGBAD ROAD, BHOPAL, (M.P)

2. Adv. / Consult

MR.R.K. CHAUDHRY

B-1/1289-A, VASANT KUNJ, NEW DELHI-110070

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 & SERVICE  
TAX APPELLATE TRIBUNAL,  
WEST BLOCK NO. 2, R.K. PURAM,  
NEW DELHI  
PRINCIPAL BENCH, NEW DELHI**

**COURT II**

**Service Tax appeal No. 222 of 2006**

[Arising out of Order-in-Appeal No.25-ST/BPL/06 dated 4.4.06 passed by the Commissioner (Appeals), Customs & Central Excise, Bhopal]

For approval and signature:

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

M/s. Wild Expedition Tours & Travels,

Appellants

Vs.

C.C.E, Bhopal

Respondent

**Appearance:**

Shri Atul Gupta, C.S. for the appellants,  
Shri A.P.S. Suri, Jt. CDR, for the respondent

**Coram:**

Hon'ble Mr. S.S. Kang, Vice President  
Hon'ble Dr. Sairam, Member (Technical)

**Date of Hearing: 16.1.2008**

FINAL ORDER NO. ST/22/08 dated 16/1/08

**Per S.S. Kang:**

Heard both sides.

2. The appellants filed this appeal against the impugned order passed by the Commissioner (Appeals) whereby the appeal filed by the appellants dismissed as time barred. Only contention of the appellants is that the adjudication order was received by them on 15.12.2005 and appeal was filed within the normal period of limitation. Contention of the Revenue is that the adjudication order was passed on 23.2.2005 and in pursuance to the adjudication order the appellants deposited the duty vide TR-6 challan dated 10.3.2005 and in the TR-6 challan number of Order-in-Original was mentioned. Therefore, Order-in-Original was received by the appellants prior to 15.12.2005 which goes to show that the appeal has been filed after normal period of limitation. As the appeal has been filed after the period of limitation condonable by the Commissioner (Appeals) and as the Commissioner (Appeals) has no power to condone the delay

beyond the period mentioned in the statute we find no merit in the appeal. Accordingly, appeal is dismissed.

(Dictated & pronounced in the Open Court.)

(S.S. KANG)  
VICE PRESIDENT

(DR. T.V. SAIRAM)  
MEMBER (TECHNICAL)

Dated 17<sup>th</sup> January, 2008

RK