

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

Appeal No. E/2867/2007-SM[BR] E/COD/322/2007INE/STAY/2549/2007

Date 09/01/2008

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

To :
SHRI DEEN MOHAMMED
S/O SH. FATEH MOHAMMED, R/O YAPARIYAN KA
MOHALLA, BAKRA MANDI, SIKAR. (Raj)

SHRI DEEN MOHAMMED

Appellant

Vs
Respondent

C.C.E. JAIPUR I

I am directed to transmit herewith a certified copy of Final order No. 13/2008-SM[BR]&M/1/08&S/7/08-SM dated 28.12.07
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

C.C.E. JAIPUR I

N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME,
JAIPUR 302005.

2. Adv. / Consult

NONE-

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
(SM Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
 TRIBUNAL, R.K. PURAM, W.B. NO.2, PRINCIPAL BENCH
 NEW DELHI, COURT NO. III

Excise COD Application No. 322 of 2007 in Excise Stay No. 2549 of 2007
 in Excise Appeal No. 2867 of 2007 -SM (BR)

Date of Hearing/Decision: 28.12.2007

For approval and signature:

Hon'ble Mr. P.K. Das, Member (Judicial)

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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. | : | } Yes |
| 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? | : | |
-

Sh. Deen Mohammed

...Appellant
 [None]

Vs.

CCE, Jaipur-I

Respondent
 [Rep. by Mr. A.K. Rastogi, DR for the Respondent]

CORAM: Mr. P.K. Das, Member (Judicial)

Final order No. 13

108-SM(BR)

Misc ORDER No. 01

108-SM(BR)

Stay order No. 07

108-SM(BR)

Per P.K. Das:

The applicant filed this application for condonation of delay in filing the appeal of 174 days. None appeared on behalf of the applicant. By

letter dated 25.12.2007, the applicant requested to decided the matter in their absence on the basis of records.

2. Heard the learned DR on behalf of the Revenue and perused the records.

3. It is seen from the application for condonation of delay that the applicant was out of town during the material period and the order was received by the worker. It is stated that the worker did not inform the applicant about the receipt of the impugned order. It is also stated that when the departmental officer approached the applicant for depositing the penalty amount then it came to the knowledge of the applicant of service of the order. I find that the applicant is partnership firm and the representative of the applicant firm received the order. The delay in filing of appeal was occurred due to failure to inform the applicant by his representative which cannot be ground for condonation of delay of filing appeal. I find that there is no reasonable ground for condonation of delay of filing the appeal and, therefore, application is dismissed. Accordingly, the stay application and appeal are dismissed.

(Order dictated and pronounced in the open Court)

(P.K. Das)
Member (Judicial)

[Pant]