

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

Appeal No. C/713 /2007-SM[BR]C/COD/713/2007-SM[BR]

Date 14/01/2008

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

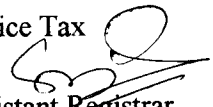
To :
SUKHDEV SINGH
E-28,NDSE, PART-1, N DELHI.

SUKHDEV SINGH

C.C. (ICD) NEW DELHI

Appellant
Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 59/2008-SM[BR]&M/11/2008-SM[BR] Dated 7.1.08 passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

C.C. (ICD) NEW DELHI
ICD, TUGHLAKABAD, NEW DELHI 110020.

2. Adv. / Consult

MR.KANCHAN KAUR DHIDI
D-78, DEFENCE COLONY, NEW DELHI-110024

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,
PRINCIPAL BENCH, NEW DELHI
COURT NO. III

Customs COD Application No. 327 of 2007-SM
Customs Appeal No. 713 of 2007-SM

[Arising out of Order-in-Original No. VIII/ICD/TKD/6AG/62/07 dated 22.1.2007 passed by Commissioner of Customs, ICD, TKD, New Delhi]

For approval and signature:

Hon'ble Ms. Jyoti Balasundaram , Vice President

-
1. Whether Press Reporters may be allowed to see :
the Order for publication as per Rule 27 of the
CESTAT (Procedure) Rules, 1982? No
 2. Whether it should be released under Rule 27 :
of the CESTAT (Procedure) Rules, 1982 for
publication in any authoritative report or not? No
 3. Whether Their Lordships wish to see the fair :
copy of the Order? seen
 4. Whether Order is to be circulated to the :
Departmental authorities? Yes
-

Shri Sukhdev Singh

Appellant

Vs.

Commissioner of Customs .
(ICD) New Delhi

Respondent

Appearance:

Ms. Kanchan Kaur Dhodi, Advocate for the Appellant
Shri B.S. Suhag, SDR for the Respondent

Final order No. 59/08-SM(BR)
Date of decision : 7.1.2008
MISC ORDER NO. _____ 11/08-SM(BR)

Per Jyoti Balasundaram :

In this case, the delay of over 147 days in filing the above appeals is explained as due to the fact that the impugned order received by the

appellant herein did not bear the official seal and stamp of the office of the Commissioner of Customs. They filed the appeal in October when the copy of the order was received and it was only in November, 2007 that the impugned order has been certified. The other reason given for the delay is that there was bereavement in the family. Learned Counsel, therefore submits that the delay may be condoned.

2. Learned DR opposes the prayer for condonation of delay on the ground that the reasons adduced are not satisfactory to condone this long delay.

3. I have considered the submissions of both the sides and perused the records. I do not find any reason to condone the delay as reasons explained for the delay are not satisfactory. The COD application is rejected. As a result the appeal is dismissed as barred by limitation.

(Dictated in the open Court)

(Jyoti Balasundaram)
Vice President

SS