

**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/669/2007-SM[BR]

Date 31/01/2008

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


To :  
M/S R.K.BHASIN  
9, LOK NAYAK BHAWAN, KHAN MARKET, N DELHI.110003  
110003

M/S R.K.BHASIN

Appellant  
Vs  
Respondent

C.C. (EXPORT) NEW DELHI

I am directed to transmit herewith a certified copy of Final order No.211/ 2008-SM[BR] dated 14.1.2008  
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. (EXPORT) NEW DELHI  
AIR CARGO EXPORT, NEW CUSTOM HOUSE, NEW  
DELHI 110037
2. Adv. / Consult  
MR.HARSIMRAN KAUR ARORA,ADV  
B1/71, SAFDARJUNG ENCLAVE, N DELHI-29
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 & SERVICE  
TAX APPELLATE TRIBUNAL,  
WEST BLOCK NO. 2, R.K. PURAM,  
NEW DELHI  
PRINCIPAL BENCH, NEW DELHI**

**CUSTOMS APPEAL NO. 669 OF 2007-SM**

[Arising out of Order-in-Appeal No. CC(A) Cus/Exp/151/D1/07 dated 29.08.2007 passed by the Commissioner of Customs (Appeals), NCH, New Delhi]

For approval and signature:

Hon'ble Mr. S.S. Kang, 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?	
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	W <sup>o</sup>
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. R.K. Bhasin

Appellants

Vs.

C.C., New Delhi

Respondent

Appearance:

Ms. Harsimran Kaur & Ms. Meenakshi, Advocates for the appellants,  
Shri B.S. Suhag, Departmental Representative, for the respondent

Coram:

Hon'ble Mr. S.S. Kang, Vice President

**Date of Hearing: 14.1.2008**

FINAL ORDER NO. 211/08 IM (BR) dated 14.1.08

**Per S.S. Kang:**

Heard both sides.

2. The appellants filed this appeal against the impugned order whereby the Commissioner (Appeals) dismissed the appeal as time barred. Appeal was filed after 6 months from passing of the adjudicating order.
3. The contention of the Revenue is that the Commissioner (Appeals) has power to condone the delay of 30 days on showing sufficient cause. Hon'ble Supreme Court in the case of Singh Enterprises vs. CCE, reported in 2008 (221) ELT 163 held that the Commissioner (Appeals) has no power to entertain the appeal filed beyond the period of limitation which is condonable. In the present case the assessment order was passed and as per assessment order redemption fine and penalty was paid on 6.10.98 and the appeal was filed 6 months thereafter. In these circumstances I find no infirmity in the impugned order. Appeal is dismissed.

(Dictated & pronounced in the Open Court.)

(S.S. KANG)  
VICE PRESIDENT

Dated 15<sup>th</sup> January, 2008