

**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/1343/2006-1344/2006-SM[BR]

Date 31/01/2008

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

To :

1-2) M/S DIMENSIONS OVERSEAS

B-133, OKHLA IND. AREA, PHASE-I, NEW DELHI

M/S DIMENSIONS OVERSEAS

Appellant

Vs

THE COMMISSIONER OF CENTRAL EXCISE DELHI

Respondent

I am directed to transmit herewith a certified copy of Final order No. 217-218/2008-SM[BR] dated 11.1.2008 passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

  
Assistant Registrar  
(SM Appeal Branch)

**Copy to :**

1. Respondent

THE COMMISSIONER OF CENTRAL EXCISE DELHI

I.P.BHAWAN, I.P.ESTATE, NEW DELHI

2. Adv. / Consult

MR.PREM RANJAN KUMAR

LG-F1, E-13/29 HARSH BHAWAN, CONNAUGHT PLACE, N.DELHI.

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**

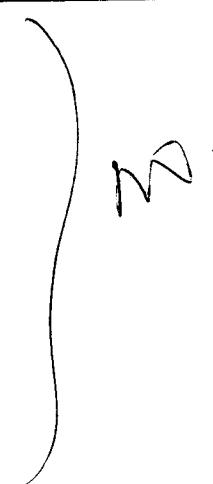
**Excise Appeal No. 1343 and 1344 of 2006-SM (BR)**

[Arising out of order in appeal No.47-48/CE/DLH/2005 dated 17.1.2006 passed by the Commissioner (Appeals) Central Excise, New Delhi]

**Date of Hearing/ Decision:11.01.2008**

**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.         | : |  |
| 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. Dimensions Overseas

Appellants  
[Rep. by Mr. Prem Ranjan, Advocate]

Vs.

CCE, Delhi

Respondent  
[Rep. by Mr. S. L.Meena, Authorized Representative (DR)]

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

*Final* Order NO.....<sup>217-18/08 SM(BR)</sup> /Dated:11.01.2008

Per P.K. Das:

Heard both sides and perused the records.

2. The appellant filed this appeal against the order of the Commissioner (Appeals), whereby the appeal was rejected as time barred. Ld. Advocate on behalf of the appellant submits that the adjudication order was served upon the appellant on 28.9.2005 and they filed the appeal on 26.10.2005 and, therefore, there is no delay in filing the appeal. He further submits that the Revenue proceeded on the basis of service of order as on 31.1.2005.

3. It is seen from the order of the Commissioner (Appeals) that on 31.1.2005, the order was served on Shri Subash Aggarwal, Authorised Signatory of the appellants under the seal of the appellant company. The plea of the appellant is that Shri Subash Aggarwal resigned on 24.1.2005 and they have filed affidavit of Shri Subash Aggarwal along with Ledger Account ~~in~~ mentioning the payment of salary in support of their contention. It is submitted that Shri Subash Aggarwal left the service on 24.1.2004, therefore, the service of the adjudication order on 31.1.2005 is invalid.

4. I find that Shri Subash Aggarwal is the authorized signatory of the appellant company and he received this order under the seal of the appellant company. I also find that authorized signatory is authorized to sign the

central excise documents and the appellant had not intimated the Revenue about his resignation, at any point of time. Therefore, I do not find any force in the submissions of the Id. Advocate. Accordingly, the appeals are rejected.

Order dictated & pronounced in open court on 11.1.2008.

( P.K. Das )  
Member (Judicial)

Ckp.