

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/1063/2007 - SM[BR] E/ COD / 64 / 2007 -SM[BR]

Date 10/09/2008

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

To :
M/S KAKDA ROLLING MILLS
15-C, INDUSTRIAL AREA, GOVINDPURA, BHOPAL
(M.P.)
M/S KAKDA ROLLING MILLS

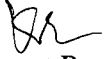
Appellant

Vs
Respondent

C.C.E BHOPAL

I am directed to transmit herewith a certified copy of **Final order No. 1306 /2008-SM[BR]& M/242 /2008** dated 2.9.2008

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 BHOPAL

HOSHANGABAD ROAD, 48, ADMINISTRATIVE AREA, AREA HILLS, BHOPAL (M.P.) 462011

2. Adv. / Consult SHRI. PRABHAT KUMAR ADV.

B-51[BASMENT] SARVODYA ENCLAVE NEW DELHI-110017.

3. S.D.R.

4. ~~J.C.D.R.~~

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, Marg. 46, Saket, New Delhi 110017

7. M/s Centax Publications (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301 Gautam Budh Nagar, (U.P.)

9. Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT, U.P.

10. Nidheshak publications, I.P.Estate, new Delhi

11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

12. Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai 60017

13. Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Easy Service Tax Online Dot Com Pvt. Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad - 15

15. Office Copy

16. Guard file


Assistant Registrar
(SM Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R.K Puram, New Delhi-110066

COURT-IV

Date of hearing: 02.9.2008

E/COD/64/2007-SM(BR)and
Appeal No.E/1063/2007-SM(BR)

(Arising out of Order-in-Appeal No. 122/CE/Appeal/Bhopal/2006 dated 27.4.2006 passed by the Commissioner (Appeal), Central Excise, Bhopal)

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 Kakda Rolling Mills

Appellant/Applicant
(Rep. by Shri Prabhat Kumar, Advocate)

Vs.

CCE, Bhopal

Respondent
(Rep. by Shri R.K. Saini, DR,)

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

Final Misc Order No. 212/08-SM(BR)
Order No. 1306/08-SM(BR)

Per: P.K. Das

The Applicant filed this application for condonation of delay of filing appeal of 150 days. After hearing both the sides and on perusal of the records, it is seen that the delay was caused due to dispute on distribution of property of the Applicant factory between the sons and head of the family of the partners. I find that family dispute of property of the partners cannot be a sufficient reason for condonation of delay of filing appeal. In view of that COD application is rejected. Appeal is also dismissed.

(Dictated and pronounced in the open court).

(P.K. Das)
Member (Judicial)

K. Gupta