

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

Appeal No. ST/640 /2008 – SM[BR] ST/ STAY /2002/2008 AND ST/ COD/291 /2008

Date 17/11/2008

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

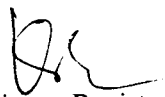
To :
C.C.E. RAIPUR
CENTRAL EXCISE BUILDING, DHAMTARI ROAD,
TIKRAPARA, RAIPUR 492001.
C.C.E. RAIPUR

Appellant

Vs
Respondent

M/S SAKET OXYGEN (P) LTD

I am directed to transmit herewith a certified copy of **Final order No. 1459/2008-SM[BR]S/632/08 M/315/08** dated 6.11.2008
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

M/S SAKET OXYGEN (P) LTD

GHATOLI CHOWK, CHAMPA DISTT, JANJGIR CHAMPA (CG)

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. 46, Saket, New Delhi 110017

7 M/s Centax Publications (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New - 3

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 Puniabi Bagh, New Delhi - 110026

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

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

14 Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-1

15 Office Copy

16 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.I**

Service Tax Appeal No. 640 of 2008 with Service Tax Stay No. 2002 of 2008 and
Service Tax COD No. 291 of 2008-SM

[Arising out of Order No. 10 (ST)/RPR-I/2008 dated 30.4.2008 passed by the
Commissioner (Appeals), Customs and Central Excise, Raipur]

Date of Hearing/ Decision : 06.11.2008

For approval and signature:

Hon'ble Ms. Jyoti Balasundaram, Vice President

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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? | : | 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 |
-

CCE, Raipur

Appellant

Vs.

M/s Saket Oxygen (P) Limited

Respondent

Appearance:

Mr. R.K. Saini, Authorized Representative for the appellant.

None for the respondent.

CORAM: Ms. Jyoti Balasundaram, Vice President

Misc order No. 315/08-SM (BR)

Final Order No. 1459/08-SM (BR)

Stay order No. 632/08-SM (BR)

Per Jyoti Balasundaram:

The application for condonation of delay of 52 days in filing the above appeal is rejected as the delay in authorising the Assistant Commissioner to file the appeal against the impugned order passed by the Commissioner (Appeals), before

the Tribunal has not been satisfactorily explained. The COD application only states that the Committee of Commissioners had taken up the Order-in-Appeal received on 8.5.2008 for review and consequently directed the Assistant Commissioner to file an appeal and that the authorization letter was received on 23.9.2008 and the appeal was filed in the Tribunal on 29.09.2008 but there is no reason given for not taking up the Order-in-Appeal for review within the stipulated time and filing the appeal within the statutory period of limitation

2. Since the delay is not condoned, the stay application is dismissed. The appeal is also dismissed as time barred.

[Dictated and pronounced in the open Court]

[Jyoti Balasundaram]
Vice President

[Pant]