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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/273 – 274 /2008, ST/ COD/ 173 -174 /08, ST/ STAY/ 898- 899/ 2008-SM[BR] Date 30/06/2008

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

To :
(1-2) M/S LEOPARD GUARDS (INDIA) PVT. LTD.
16/5, NEHRU ROAD SUPELA BHILAI TAHSIL
DISTT- DURG (C.G.) 490023.

M/S LEOPARD GUARDS (INDIA) PVT. LTD. Appellant

Vs

C.C.E. RAIPUR Respondent

n directed to transmit herewith a certified copy of **Final order No.** 1030-1031 /2008-SM[BR]&M/179-180/08 &S/390-391/2008

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.E. RAIPUR

CENTRAL EXCISE BUILDING, DHAMTARI ROAD, TIKRAPARA, RAIPUR 492001.

2. Adv. / Consult

MR.PRABHANK THAKUR,ADV

OM PARISAR,DURG(CG)

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 Publictions (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. Office Copy
15. Guard file

Assistant Registrar
(SM Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
COURT NO.II

ST/COD 173-174/08, ST/S 898-899/0808,
ST/Appeal Nos 273-274 /2008-SM

M/s. Leopard Guards (India) Pvt Ltd Appellant
(Rep. by Shri Prabhank Thakur, Advocate)

Vs

CCE, Raipur Respondent
(Rep. by Shri B.S. Suhag, DR)

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

Misc order No. 179-180/08-SM(BR) Date of Hearing: 17.6.08

Final Order No. 1030-1031 /2008-SM(BR)

Stay order No. 390-391/08-SM(BR)

Per P.K. Das:

The Applicant filed these Applications for condonatin of delay of 1460 days in filing the Appeals. The learned Advocate on behalf of the Applicant submits that the applicant deposited the tax according to the Adjudication order. Thereafter, the Applicant found new facts (i.e. agreement between the parties) which was not placed before the Commissioner (Appeals). He submits that in view of the agreement, demand of tax is not sustainable.

2. The learned DR submits that delay in filing the Appeals as the Applicant found new facts, cannot be a sufficient reason.

3. After hearing both the sides and on perusal of the record, I agree with the submission of the learned DR. I find that the applicant deposited the tax in terms of the Adjudication order. The delay in filing the appeals cannot be condoned as the Applicant found new facts. So, I do not find any merit in

the Applications. Accordingly, the COD Applications are dismissed. Both the Stay Applications and Appeals are also dismissed.

(Order dictated and pronounced in the open Court).

(P.K. Das)
Member(Judicial)

MPS*