

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/910 /2008-SM[BR] E/STAY/870/2008 –SM[BR]

Date 23/07/2008

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

To :
M/S SHAKUMBARI SUGAR & ALLIED INDUSTRIES
LTD.
VILLAGE & P.O. TODARPUR,
DISTT. SAHARANPUR (U.P.)
M/S SHAKUMBARI SUGAR & ALLIED INDUSTRIES
LTD.

Appellant

C.C.E. MEERUT I

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 1076/2008 –SM[BR]&S/ 432 /2008 dated 16.6.2008

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. MEERUT I

EXCISE CHOWK, UNIVERSITY ROAD, MANGAL PANDEY NAGAR, MEERUT - 250005.

2. Adv. / Consult

MR.AALOK ARORA, ADVOCATE

82-MISSION COMPOUND, SAHARANPUR-247001 (U.P.)

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

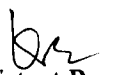
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

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. Office Copy

15. Guard file


Assistant Registrar
(SM Appeal Branch)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, NEW DELHI
PRINCIPAL BENCH NEW DELHI**

Central Excise Stay Application No.870 of 2008-SM
in Central Excise Appeal No.910 of 2008-SM (BR)

[Arising out of Order-in-Appeal No.36-CE/MRT-I/2008 dated 25.2.2008
passed by the Commissioner of Central Excise (Appeals), Meerut- (U.P.)]

Date of Hearing/ Decision:16.06.2008

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
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. Shakumbari Sugar & Allied Industries Ltd.	...Appellants
	[Rep. by Shri Alok Arora, Advocate]

Vs.

CCE, Meerut-I	Respondent
	[Rep. by Shri S.L. Meena, DR]

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

Stay order No. 432/08-SM (BR)
Final Order No. 107.6/08-SM./Dated: 16.6.2008

Per P.K. Das:

Heard both sides and perused the records.

2. After hearing both the sides and on perusal of the records, I find that the issue involved in this case is in narrow compass and, therefore, after granting stay, the appeal is taken up for hearing.

3. The Commissioner (Appeals) dismissed the appeal as time barred. It is seen from the order of the Commissioner (Appeals) that the Appellant received the adjudication order on 11.4.2007 and the appeal was received by office on 13.6.2007.

4. The Id. Advocate submits that the Appellant sent the appeal by registered post on 6.6.2007, which is within the time limit. He submits that the Appellant expected that the appeal was reached within the time. They have no knowledge that the appeal was received by the office of the Commissioner (Appeals) on 13.6.2007 and, therefore, they have not filed any application.

5. In view of that, I set aside the order of the Commissioner (Appeals) and the matter is remanded back to the Commissioner (Appeals) to decide afresh after considering the application for condonation of delay in filing the appeal. The appeal is allowed by way of remand.

Order dictated & pronounced in open court on 16.06.2008.

(P.K. Das)
Member (Judicial)

Ckp.