

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/327 /2008-SM[BR] WITH ST / STAY /1028 /2008 –SM[BR]

Date 31/07/2008

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

To :
BARODA RAJASTHAN GRAMIN BANK
MANAGER-BARODA RAJASTHAN GRAMIN BANK
SUKHADIA MARKET-CHITTORGARH RAJASTHAN
BARODA RAJASTHAN GRAMIN BANK

Appellant

Vs
Respondent

C.C.E. CHITTORGARH

I am directed to transmit herewith a certified copy of Final order No.1110 /2008 –SM[BR] &S /454/08 dated 2.7.2008 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. CHITTORGARH

DIPUTY COMMISSIONER,CENTRAL EXCISE DIVISION-CHITTORGARH,PLOT NO 168-172,SECTOR-4,GANDHI NAGAR-CHITTO

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 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,
West Block No.2, R.K Puram, New Delhi-110066

COURT-IV

Date of hearing: 02.7.2008

Stay Application No. 1028 of 2008 –SM(BR) in
Central Service Tax Appeal No. 327-of 2008-SM(BR)

M/s Baroda Rajasthan Gramin Bank
vs.

Appellants/Applicants

C.C.E, Chittorgarh

Respondent

Appearance:

None for the Applicants/Appellants and
Shri B.S. Suhag, DR for the Respondent

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

Final Order No. 1110/2008-SM(BR) & S/454/08

Per: P.K. Das

None appeared on behalf of the applicant.

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

3. It is seen from the order of Commissioner (Appeals) that the appeal was dismissed as time barred, Commissioner (Appeals) observed that the appeal has been filed after more than 6 (Six) months from the ^{date of} receipt of adjudication order.

4. The Hon'ble Supreme Court in the case of Singh Enterprises Vs. Commissioner of Central Excise, Jamshedpur CCE 2008 ELT 163 (SC) held that the Commissioner (Appeals) having no power to allow appeal presented beyond the stipulated period of 30 days. So, I do not find any infirmity in the order of Commissioner (Appeals). Accordingly the appeal is rejected.

(Dictated and pronounced in the open court.)

(P.K. Das)
Member (Judicial)

K. Gupta