

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

Appeal No. C/217 /2008 – SM[BR] C/ MISC/ 306/2008C/COD/53/08 C/ STAY/ 633/2008 Date 27/11/2008

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

To :
SH. SHEKHAR YADAV
WZ-276-G, INDER PURI,
NEW DELHI.
SH. SHEKHAR YADAV

Appellant

Vs
Respondent

C.C. (EXPORT) NEW DELHI

I am directed to transmit herewith a certified copy of Final order No. 1530 /2008SM[BR] M/322- 323/08 S/ 642/08 dated 19.9.08

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. (EXPORT) NEW DELHI

AIR CARGO EXPORT, NEW CUSTOM HOUSE, NEW DELHI 110037

2. Adv. / Consult

MR.ROHIT KUMAR MODI& MANISH KUMAR,ADV

CH NO 105, WESTERN WING, TIS HAZARI COURT, DELHI-54

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 Punjabi Bagh, New Delhi - 110026

12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thvagarava 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)

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

C/Misc No.306/08, C/COD 53/08, C/Appeal No.217/2008-SM

C191633108

(Arising out of order No. HKM/ACE/07/2007 dated 25.5.07 passed by the Commissioner of Customs, New Delhi)

For approval and signature:

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

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?

Handwritten notes: "M" and "Ym" with a large bracket grouping the first three questions.

Shri Shekhar Yadav

Appellant
(Rep. by Shri Manish Kumar, Consultant)

Vs

CC, New Delhi

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

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

M.O. No. 322-23108-5M (DR) Date of Hearing: 19.9.08
Final Order No. 1530 /2008-SM(BR)
Stay order No. 642108-5M (BR)
Per P.K. Das:

The Applicant filed this Application for condonation of delay in filing the appeal of 180 days. The learned Advocate submits that the applicant is a poor person. He could not file the appeal within the stipulated period due to

paucity of funds. He could not engage lawyer for filing the appeal within time.

2. On perusal of the application, it is seen that the applicant was mentally disturbed due to poor health of his mother and also due to case filed by his wife.

3. After hearing both the sides and on perusal of the record, I find that the reasons for delay in filing appeal due to poor health of the mother and the case filed by his wife cannot be accepted.

4. In view of that, the COD ^{will Min. over} application ~~is~~ dismissed. The appeal is also dismissed.

(Order dictated and pronounced in the open Court).

MPS*

(P.K. Das)
Member(Judicial)