

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/2145/2008 – SM[BR]E/COD/310/08&E/STAY/2102/008

Date 17/12/2008

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

To :
M/S INDCOAT SHOE COMPONENTS LTD.,
B-14, UDYOG KUNJ, SITE NO.V, PANKI, KANPUR.
M/S INDCOAT SHOE COMPONENTS LTD.,

Appellant

Vs
Respondent

C.C.E. KANPUR

I am directed to transmit herewith a certified copy of **Final order No. 1604/2008- SM[BR] &M/335/08&S/651/08** dated 8.12.08 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. KANPUR

117/7, SARVODAYA NAGAR, KANPUR 208005.

2. Adv. / Consult

MR.ASHISH KUMAR SHUKLA

H-880A, "SATYAM VIHAR", AWAS VIKAS SCHEME-2, KESHAVE PURAM, KALYANPUR, KANPUR-208017.

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), Thvagarava Road, T. Nagar, Chennai

13 Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kunj, 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 & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R.K.Puram, New Del
P[hi-110066.
Principal Bench, New Delhi.

E/COD/310/08 & E/S/2102/08 in E/2145/08

[Arising out of Order-in-Appeal No.106-CE/APPL/KNP/2008 dt.29.2.08
 passed by the Commissioner of Central Excise, Kanpur)

~~For approval and signature:~~

Hon'ble Mr. RAKESH KUMAR, MEMBER (TECHNICAL)

-
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 would 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 :
 Department Authorities:
-

M/s. Indcoat Shoe Components Ltd.

Appellant

Versus

CCE, Kanpur

Respondent

Appearance

Shri Ashish Kumar Shukla, Adv. For appellant

Shri R.K.Saini, Authorised Departmental Representative(DR) For
 respondent

Coram: Hon'ble Mr. RAKESH KUMAR, MEMBER (TECHNICAL)

Date of decision: 8.12.08

Final Order No. 1664/08- sm(BR)

Misc order No. 3351/08- sm(BR)

Stay order no. 651/08 - sm(BR)

Per Rakesh Kumar:

This is an application for condonation of 126 days delay in filing of
 appeal against the Commissioner(Appeals)'s order dt.29.2.08. Though

● according to the Appellant, the order had been received on 14.3.08, the appeal was filed only on 16.10.08.

2. Shri Ashish Kumar Shukla, Ld. Counsel for the Appellant has pleaded that after the brief was given to him for preparing the appeal, he fell ill and remained bed ridden for about ~~six~~ ^{few} months. This has caused about for ~~three~~ ^{four} months delay in filing of appeal. ~~and~~ On this ground he requested for condonation of delay.

3. Shri R.K.Saini, Learned Departmental Representative has pleaded that while order has been received by the Appellant on 14.3.08, it appears that brief had been given to the Counsel only in first week of June and there is no explanation as to why the Appellant ~~waited~~ ^{waited} till the ~~expiry~~ ^{last week} of three months period for preparing the appeal.

4. I have carefully considered the submissions from both the sides and perused the record. I find that though the order was received by the Appellant in the middle of March'08, the case papers were given to their Counsel only in first week of June and there is no explanation as to why the appellant did not try to file the appeal within time. I am, therefore, not satisfied with the reasons given for seeking condonation of delay in filing of the appeal. The application for condonation of delay and the appeal is dismissed.

Order dictated and pronounced in the open Court.

(Rakesh Kumar)
Member Technical

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