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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. E/ 2139/2008-SM[BR] E/COD/307/08 E/STAY/2096/2008 Date 17/12/2008

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

To :
C.C.E. RAIPUR

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

C.C.E. RAIPUR Appellant

Vs

M/S HIRA STEEL LTD., Respondent

I am directed to transmit herewith a certified copy of **Final order No**. 1605/2008-SM[BR]S/652/08&M/836/08 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

M/S HIRA STEEL LTD.,

PLOT NO. 720/1, INDUSTRIAL AREA, RAWABHATA, DISTT. RAIPUR (C.G.)
2. Adv. / Consult SHRI K.K.ANAND ADV.
A-5,[BASMENT] LAJPAT NAGAR –III
NEW DELHI -110024

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 - 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), Thyagaraya 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 Delhi-110066.
Principal Bench, New Delhi.

E/COD/307/08 with E/S/2096/08 in E/2139/08-SM

[Arising out of Order-in-Appeal No.54/RPR-I/2008 dt.15.5.08 passed by the Commissioner(Appeals),Raipur)

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: :

CCE, Raipur — Appellant

Versus

M/s. Hira Steel Ltd. — Respondent

Appearance
Shri R.K.Saini, Authorised Departmental Representative(DR) For Appellant
Shri Hemant Bajaj, Adv. For respondent

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

Date of decision: 8.12.08
Final Order No. 1605/08
Stay order No. 652
Misc order No. 336

Per Rakesh Kumar:

This is a Revenue's application for condonation of delay in filing of appeal and also for stay of the Commissioner(Appeals)'s order. The impugned order-in-appeal dt.15.5.08 had been received in the Commissioner's office on 16.5.08 and the appeal has been filed on 16.10.08 after 60 days delay.

2. The learned Departmental Representative pleaded that the Committee of Commissioners for authorizing appeal against the impugned order consisted of Commissioner of Central Excise, Raipur and Nagpur and since the two Commissioners constituting the Committee are located at different places, they could not meet in time for taking the decision. In view of this he requested for condonation of 60 days delay in filing the appeal.

3. Shri Hemant Bajaj, Advocate, the ld. Counsel for the respondent pleaded that other than the Commissioners being located at two different places, no reason has been given by the Revenue for delay in filing the appeal against the impugned order. In view of this, he pleaded that this is not a case for condonation of delay and the appeal must be dismissed at this stage itself.

4. I have carefully considered the submissions of both the sides and perused the records. On going through the application for condonation of delay, I find that the only reason given for delay 60 day's delay in filing the appeal is that the Committee of Commissioners for filing the appeal comprises of Commissioner, Raipur and Commissioner, Nagpur who are located at different places. Raipur and Nagpur are not so far away that the Commissioners cannot meet in time for this important function. I am, therefore, no satisfied with the reasons given by the Revenue for delay in filing the appeal against the impugned order. The Revenue's application for condonation of delay alongwith the [illegible] appeal is accordingly dismissed.

Order dictated and pronounced in the open Court.

(Rakesh Kumar)
Member (Technical)

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