

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/570 /2008 E/STAY/ 559 /2008 -SM[BR]

Date 12/05/2008

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

To :
M/S DROLIA ELECTROSTEELS PVT. LTD.

VILLAGE- SILTARA,
RAIPUR (C.G.)

M/S DROLIA ELECTROSTEELS PVT. LTD.

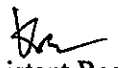
C.C.E. RAIPUR

Appellant

Vs

Respondent

am directed to transmit herewith a certified copy of Final order No. 731 /2008-SM[BR]& S/332 /2008 dated 6.5.2008
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. RAIPUR

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

2. Adv. / Consult SHRI BIPIN GARG ADV.

B-1 /1289 -A, VASANT KUNJ NEW DELHI-70

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 & SERVICE
TAX APPELLATE TRIBUNAL,
WEST BLOCK NO. 2, R.K. PURAM,
NEW DELHI**

COURT – II

**E/STAY No. 559/2008-SM IN &
EXCISE APPEAL NO.570 OF 2008-SM**

[Arising out of Order-in-APPEAL No. 110/RPR-1/2007 dated 20.4.2007 passed by the Commissioner (Appeals), Central Excise & Customs, Raipur]

For approval and signature:

Hon'ble Mr. S.S. Kang, Vice President

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 Departmental authorities?	

M/s. Drolia Electrosteels P. Ltd.
Appellants

Vs.

CCE, Raipur
Respondent

Appearance:

Shri Atul Gupta, C.S. for the appellants,

Shri B.S. Suhag, JDR Departmental Representative, for the respondent

Coram:

Hon'ble Mr. S.S. Kang, Vice President

Stay order No. 332108-sm(BR) Date of Hearing: 6th May, 2008
 FINAL ORDER NO. 731108-sm(BR) dated 6.5.08

Per S.S. Kang:

Heard both sides.

2. The applicants filed this application for waiver of pre-deposit of duty and penalty. Commissioner (Appeals) dismissed the appeal filed by the appellants as time barred. As the issue involved in this case is now covered by the decision of the Hon'ble Supreme Court in the case of Singh Enterprises vs. CCE, reported in 2008 (221) ELT 163, therefore, appeal itself is being taken up for hearing. In the present case the adjudication order was received on 8.1.2007 and appeal was filed on 11.4.2007. This fact is not in dispute. As per provisions of Central Excise Act, normal period for filing appeal before the Commissioner (Appeals) is 60 days and, the Commissioner (Appeals) has power to condone the delay up to 30 days on showing sufficient cause in filing the appeal within the period of limitation. Hon'ble Supreme Court in the case of Singh Enterprises (supra) has held that the Commissioner (Appeals) has no power to condone the delay beyond the period prescribed in the Act. As the appellants filed appeal before the Commissioner (Appeal) after the expiry of normal period prescribed under the Central Excise Act, therefore, I find no infirmity in the

impugned order. Accordingly, appeal is dismissed. Stay petition is also dismissed.

(Dictated & pronounced in the Open Court.)

(S.S. KANG)
VICE PRESIDENT

Dated 6th May, 2008-05-06
RK