

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/3015/2006-SM[BR]

Date 19/05/2008

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

To :
M/S DUJODWALA RESINS & TERPENES LTD
SIDCO INDUSTRIAL COMPLEX, BARI
BRAHMANA, JAMMU.
M/S DUJODWALA RESINS & TERPENES LTD

Appellant

Vs
Respondent

C.C.E.JALANDHAR

I am directed to transmit herewith a certified copy of Final order No. 778 /2008 –SM[BR] dated 1.5.2008

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.JALANDHAR

HQ AT CHANDIGARH, PLOT NO 19, SECTOR 17-C, CHANDIGARH.

2. Adv. / Consult

MR.L.P ASTHANA

R-163, SECOND FLOOR, GREATER KAILASH-1, NEW DELHI - 110 048.

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
PRINCIPAL BENCH, NEW DELHI
COURT NO.II

E/Appeal No.3015/06-SM

(Arising out of order in appeal No.195/CE/Apl./Jall/06 dated 9.6.06 passed by the Commissioner of Central Excise (Appeals), Chandigarh)

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?

M/s Dujodwala Resins & Terpenes Ltd Appellant
(Rep. by Shri Abhishek Jaju, Advocate)

Vs

CCE, Jalandhar Respondent
(Rep. by Shri S.L. Meena, DR)

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

Date of Hearing: 1.5.08

Final Order No. 778 /2008-SM(BR)

Per P.K. Das:

The Appellant filed this appeal against the order of the Commissioner (Appeals) whereby the appeal was rejected by the Commissioner (Appeals) as time barred.

2. After hearing both the sides and on perusal of the record, I find that the appellants received the Adjudication Order on 29.11.05 and filed appeal before the Commissioner on 27.2.06. Thus, there is a delay in filing the appeal of 29 days. The appellant filed the affidavit of Shri D.K. Vyas, Senior Executive of the appellant company narrating the reasons for delay in filing the appeal:-

"That due to sudden fixing of engagement of my only sister's daughter at my native place (Kota - Rajasthan), I was forced to leave immediately from Jammu on 21st January, 2006 and immediately marriage was also fixed for 13th February, 2006. Looking to the circumstances and being only close relative from maternal side, I could not join my duties before 20th February, 2006."

The Commissioner (Appeals) observed that the reasons explained by the appellant is not convincing. I find that the appellant is a Public Limited Company and the Senior Executive of the Company left the office for his personal engagement which cannot be the reason for delay in filing the appeal. I agree with the findings of the Commissioner (Appeals) that since the appellant is a corporate unit, the other persons could have taken steps for the purpose of filing the appeal. Accordingly, I do not find any reason to interfere with the finding of the Commissioner (Appeals). The appeal filed by the appellant is rejected.

(Order dictated and pronounced in the open Court).

MPS*

(P.K. Das)
Member(Judicial)