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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066

CUSTOMS APPEAL BRANCH

Appeal No. ST/738 /2009 - CU[DB]
ST/S/2862/09, ST/COD/253/09

Date 07/12/2009

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

To :
M/S NARANG DISTILLIARY LIMITED,

CHHATARPUR (M.P.)

M/S NARANG DISTILLIARY LIMITED, Appellant

Vs

C.C.E BHOPAL Respondent

I am directed to transmit herewith a certified copy of **Final order No.** ST/270/ 2009 CU[DB] dated 20.11.09 passed by the Tribunal under Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax

Alongwith Stay Order No ST/379/09 & Misc Order No ST/122/09

Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

   C.C.E BHOPAL

   HOSHANGABAD ROAD, 48, ADMINISTRATIVE AREA, AREA HILLS, BHOPAL (M.P.) 462011

2. Adv. / Consult

   MR.P.C.KASHIV

   E-3/49,STOP NO 10,KAMDAR MARKET,BHOPAL

3 S.D.R
4 J.C.D.R.
5 Bar association, CESTAT, New Delhi
6 Director Publications, Customs, Excise. I.P. Estate, New Delhi
7 M/s Centax Publictions Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3
8 Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2(Old No. 36), Vaithyaram Street, T. Nagar,Chennai -17
9 Raghuraman's 44-B, Regal Flat,Shipra Suncity, Indirapuram - 201010,Ghaziabad, DT, U.P.
10 M/s Manupatra Information Solutions Pvt Ltd. Excise & Customs Cases B-37, Sector - 1, Noida - 201301, Gautam Budh Nagar, (UP)
11 M/s. Deeparchie Publications, M-93, Marg, 46, Saket, New Delhi 110017
12 Taxindiaonline.com Pvt.Ltd. B-XI/8183,Vasant Kunj, New Delhi - 110070
13 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026
14 Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road,Ahmedabad-15
15 LAWCRUX Advisors Pvt Ltd, LAW House,1-8,Sector - 10, Faridabad 121003 (Haryana)
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Assistant Registrar
(Customs Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

West Block No.2, R.K.Puram, New Delhi

COURT-III

Date of hearing/decision: 20.11.2009

Condonation Application No.253 of 2009
Stay Application No.2862 of 2009 and
Service Tax Appeal No.738 of 2009

Arising out of the order in appeal No.180/BPL/2009 dated 20.4.2009 passed by the Commissioner (Appeals), Customs , Central Excise & Service Tax, Bhopal.

For Approval and Signature:

Hon'ble Mr. M. Veeraiyan, Member (Technical)
Hon'ble Mr. D.N.Panda, Member (Judicial)

1	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	Yes
2	Whether it should be released under Rule 27 of CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	NO
3	Whether their Lordships wish to see the fair copy of the Order?	Seen
4	Whether Order is to be circulated to the Departmental authorities?	Yes

M/s Narang Distilliary Limited .... Appellants/Applicants

Vs.

C.C.E., Bhopal .... Respondent

Appearance:

Shri P.C. Kashiv, Consultant for the appellants/applicants
Shri S.R. Meena, Authorized Departmental Representative (SDR) for the Revenue

Coram: Hon'ble Mr.M. Veeraiyan, Member (Technical)
Hon'ble Mr. D.N. Panda, Member (Judicial)

Final Oral Order No. ST/270/09
Stay Order No ST/379/09, Misc Order No ST/122/09

Per M. Veeraiyan:

In view of the reasons explained in the application for condonation of delay, the delay of two months and ten days in filing of appeal before the Tribunal is condoned.

2. Commissioner (Appeals) in his impugned order dated 20^{th} April, 2009, has recorded that the original order was passed on 29.3.07 and the same

was communicated to the appellant on 3.4.2007 but the appellant filed appeal before him only on 13.1.2009 and the delay is beyond the condonable power of the Commissioner (Appeals) and accordingly dismissed the appeal as time barred. Since the Commissioner (Appeals) has rejected the appeal on the ground that the same has been filed even beyond the condonable period of limitation, we do not find any reason to interfere with the said order.

3. In view of the above, appeal by the party is rejected. Miscellaneous Application is also disposed off.

(M. Veeraiyan)
Member (Technical)

(D.N.Panda)
Member (Judicial)

scd/