

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
SINGLE MEMBER APPEAL BRANCH

Appeal No. C/20 /2009 – SM[BR]

Date 30/03/2009

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

To :
M/S HARMONY INTERNATIONAL TRADING,
5-C/14, NIT FARIDABAD, HARYANA.

M/S HARMONY INTERNATIONAL TRADING,

C.C. (ICD) NEW DELHI

Appellant

Vs

Respondent

I am directed to transmit herewith a certified copy of **Final order No. 272 / 2009 –SM[BR]** dated 20.3.2009
passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax


Assistant Registrar
(SM Appeal Branch)

Copy to :/

1. Respondent

C.C. (ICD) NEW DELHI

ICD, TUGHLAKABAD, NEW DELHI 110020.

2. Adv. / Consult

NONE;-----

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 Punjabi Bagh, New Delhi - 110026

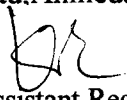
12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai

13 Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kuni, 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**

COURT – III

CUSTOMS APPEAL NO. 20 OF 2009-SM

[Arising out of Order-in-Appeal No. CC(A)CUS/382/08 dated 17.10.2008 passed by the Commissioner of Customs (Appeals), New Customs House, New Delhi]

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 would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	NA.
3.	Whether their Lordships wish to see the fair copy of the order?	
4.	Whether order is to be circulated to the Departmental authorities?	Y-N

M/s. Harmony International Trading

Appellant

Vs.

C.C., New Delhi

Respondent

Appearance:

None for the Appellants;
Shri R.K. Verma, D.R. for the Revenue

Coram:

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

Date of hearing/decision: 20th March, 2009

FINAL ORDER NO. 272/09-sm(BR) dated 20.3.09

Per P.K. Das:

None appeared on behalf of the appellants. Heard learned D.R. on behalf of the Revenue.

2. After hearing learned D.R. and on perusal of the records, it is seen that the Commissioner (Appeals) dismissed the appeal as time barred without going into the merits of the case. It has been observed that there is a delay of 12 days in filing the appeal as the Bill of Entry was filed on 9.6.2008. The appellants in their grounds of appeal stated that the postal receipt clearly indicated the date of filing ^{of appeal} as 7.8.2008 which is within the prescribed period. In view of that, delay in filing the appeal before the Commissioner (Appeals) is condoned. As the Commissioner (Appeals) had not decided the matter on merit, the matter is remanded to the Commissioner (Appeals) to decide on merits of the case. Appeal is allowed by way of remand.

(Dictated & pronounced in the Open Court.)

(P.K. DAS)
MEMBER (JUDICIAL)

RK