

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

Appeal No. ST/332 /2010 - CU[DB]
ST/S/557/10

Date 25/08/2010

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

To :
M/S KAMAKHYA STEELS PVT. LTD.
NAJIBABAD ROAD, BIJNOR (U.P.)
M/S KAMAKHYA STEELS PVT. LTD.

Appellant
Vs
Respondent

C.C.E. MEERUT I

I am directed to transmit herewith a certified copy of **Final order No. ST/55/ 2010 CU[DB]** dated 13.08.10
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/164/10


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent C.C.E. MEERUT I
EXCISE CHOWK, OPPOSITE CHOUDHARY
CHARAN SINGH UNIVERSITY MANGAL
PANDAY NAGAR, MEERUT - 250005.
2. Adv. / Consult
MR. AALOK ARORA, ADVOCATE
82-MISSION COMPOUND, SAHARANPUR-247001 (U.P.)
- 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 Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3
- 8 Company Law Institute of India Pvt Ltd., No.2 (Old No. 36), Vaithyaram Street, T. Nagar, Chennai - 17
- 9 M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017
- 10 Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005
- 11 Easy Service Tax Online Dot Com Pvt. Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad - 15
- 12 LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (Harvana)
- 13 TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road, Vasant Kunj, New Delhi - 110070
- 14 Office Copy
- 15 Guard file


Assistant Registrar
(Customs Appeal Branch)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. III**

Service Tax Appeal No. 332 of 2010 (Cus.Br.)
Service Tax stay Application No. 557/2010

[Arising out of Order-in-Appeal No. 153-CE/MRT-I/ 2009 dated 30.11.2009
passed by Commissioner of Central Excise (Appeals), Meerut I, UP.]

For approval and signature:

Hon'ble Dr. C. Satapathy, Member (Technical)
Hon'ble Mr. D.N.Panda, 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.	yes
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	yes
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. Kamakhya Steels Pvt. Ltd.

Appellants

Vs.

Commissioner of Central Excise
Meerut I

Respondent

Appearance: Mr. Alok Arora Advocate for the Appellants
Mr. I. Baig, SDR for the Respondent

CORAM: Hon'ble Dr. C. Satapathy, Member (Technical)
Hon'ble Mr. D.N.Panda, Member (Judicial)

Date of Hearing/decision : 13.8.2010

Final ORDER NO. ST/55/10

Stay order no. ST/164/10

Per Dr. C. Satapathy (for the Bench):

Heard both sides.

2. In this case, the impugned order in original dated 18.3.09 was received by the appellants on 20.3.09. As such, they were required to file the appeal before the lower appellate authority by 20.6.09. Since 20th and 21st June, 2009 were public holidays being Saturday and Sunday, ^{since} and the appeal has reached the lower appellate authority on 22.6.2009, clearly, there is no delay in filing the appeal. As such, the impugned order is set aside after waiving the requirement of pre-deposit and ^{the} appeal is allowed by way of remand with the direction that the lower appellate authority shall consider the stay application and ^{the} appeal filed before him on merits.

(Dr. C. Satapathy)
Technical Member

(D.N.Panda)
Judicial Member