

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

Appeal No. ST/719 /2009 – SM[BR]& ST/ STAY/ 2792 / 2009 –SM[BR]

Date 02/12/2009

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

To :
M/S BALAJI ENGINEERS & CONSULTANTS,
547/1, BHIM PALACE, NEW RAILWAY ROAD,
GURGAON-122001.
M/S BALAJI ENGINEERS & CONSULTANTS,

Appellant

Vs

Respondent

C.S.T. DELHI

I am directed to transmit herewith a certified copy of Final order No. 1483 / 2009-SM[BR]&S/662/2009 dated 30.11.2009 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.S.T. DELHI

17-B, I.P. ESTATE, IAEA HOUSE, NEW DELHI.

2. Adv. / Consult

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 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 Kuni, 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 (Harvana)

16 Office Copy

17 Guard file

Assistant Registrar
(SM Appeal Branch)

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

**Service Tax Appeal No. 719 of 2009-SM(BR)
Service Tax Stay Application No. 2792 /2009- SM(BR)**

[Arising out of Order-in-Appeal No. 36/ST/DLH/2009 dated 28.5.2009
passed by Commissioner of Central Excise, Gurgaon]

For approval and signature:

Hon'ble Mr. M. Veeraiyan, Member (Technical)

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

M/s. Balaji Engineers & Consultants

Appellants

Vs.

Commissioner of Central Excise
Delhi I

Respondent

Appearance:

Mr. Pankaj Manocha, Chartered Accountant for the Appellant
Mr. R.K. Saini, JDR for the Respondent

Date of Hearing/decision : 30.11.2009

ORAL ORDER NO. 1483/2009 SM(Br) &
S-662/2009 SM(Br)

Per M. Veeraiyan:

Heard both sides. The stay petition is disposed off and appeal itself is taken up for final disposal.

2. Commissioner (Appeals) has rejected the appeal of the party against the order-in-original dated 5.2.08 on the ground of time bar. Admittedly, the order of the original authority dated 5.2.08 has been received by the appellant on 21.5.08 and the appeal has been filed only on 18.12.08 which is beyond the period of delay which cannot be condoned by the Commissioner (Appeals). As the Commissioner (Appeals) has no power to condone the delay ^{beyond} ~~before~~ 90 days, I do not find any infirmity with the order of the Commissioner (Appeals). Accordingly, the appeal is rejected.

3. Stay petition is also disposed off.

(M. Veeraiyan)
Member(Technical)

SS