

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/697 /2011 – SM [BR] &E / STAY /819 /2011-SM[BR]

Date 16/06/2011

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

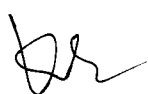
To :
M/S RAJESH STEEL INDUSTRIES,
LIG-636, SLICE-I, C.G. HOUSING BORAD COLONY,
BEHIND BHARAT MATA SCHOOL, TATIBANDH,
RAIPUR (C.G.)
492099

M/S RAJESH STEEL INDUSTRIES,

Appellant
Vs
Respondent

C.C.E. RAIPUR

I am directed to transmit herewith a certified copy of Final order No. 322/2011-SM[BR]&S/280/2011 dated 13.6.2011
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. RAIPUR
CENTRAL EXCISE BUILDING,
DHAMTARI ROAD, TIKRAPARA,
RAIPUR 492001.

2. Adv. / Consult **SHRIR.N.MISHRA PARTNER OF CO.**
M/S APPELLANT:-----

3. C.D.R
4. Bar association, CESTAT, New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New
6. M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -
7. Company Law Institute of India Pvt Ltd., No.2 (Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17
8. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi -
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road,
Ahmedabad-15
10. LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (Harvana)
11. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road,
Vasant Kunj, New Delhi - 110070
12. Office Copy
13. Guard file


Assistant Registrar
(SM Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
SINGLE MEMBER BENCH
Court No.1

E/Stay/819/11-SM in Appeal No.E/698/11-SM

(Arising out of Order-in-Appeal No.263/RPR-1/2010 dated
30.11.2010 passed by the CCE (A), Raipur)

For approval and signature:

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

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?	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?	No

M/s.Rajesh Steel Industries
Vs.

Appellants

CCE, Raipur

Respondent

Present for the Appellant: Shri R.N.Mishra, partner of Co.
Present for the Respondent: Shri K.P.Singh, SDR

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

Date of Hearing: 13.06.2011

Date of Decision: 13.06.2011

Final

ORDER NO. 322/2011 SM (Br) &
S-280/2011 SM (Br)

PER: M.VEERAIYAN

This is an appeal against the order of the Commissioner
(Appeals) No.263/RPR-1/2010 dated 30.11.2010.

2. Heard both sides.

3. The order of the original authority against which the Commissioner (Appeals) heard the appeal is dated 13.10.2006. Admittedly the appellants received the copy of the order on 6.2.2008. The appeal before the Commissioner (Appeals) itself stands filed on 16.8.10. Inasmuch as the Commissioner (Appeals) has no power to condone the delay beyond 30 days after normal period of 60 days, the decision of the Commissioner (Appeals) in rejecting the appeal as time barred calls for no interference.

4. The appeal is rejected. The stay petition is also rejected.

(Pronounced in the open court)

(M.VEERAIYAN)
MEMEBR (TECHNICAL)

mk