

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/803 -805 /2011-SM[BR]&ST/ STAY/ 1671-1673 /2011-SM[BR] Date 16/11/2011

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

To :

1. M/S MULTI MERCANTILE,
2. M/S MULTI MERCANTILE,
3. M/S MULTI MERCANTILE,
CENTRE KOTA, A-VINAYAK COMPLEX, JAIN
NARSHYA ROAD, KOTA.-124009.

M/S MULTI MERCANTILE,

Appellant

C.C.E. JAIPUR I

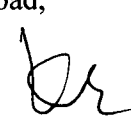
Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 785-787/2011-SM[BR]&S/766-768/2011 dated 3.11.2011 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.E. JAIPUR I
N.C.R.BUILDING, STATUE
CIRCLE, "C" SCHEME, JAIPUR
302005.
2. Adv. / Consult
MR.VIJAI KUMAR,ADVOCATE
C-2/2329, VASANT KUNJ, N DELHI.110070
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 (Haryana)
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)

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

**Excise Appeal Nos. 803-805 of 2011-SM
Excise Stay Application Nos. 1671-1673 of 2011-SM**

[Arising out of Order-in-Appeal No. 19-21(DKV) ST/JPR-I2011 dated 21.1.2011 passed by the Commissioner of Customs & Central Excise (Appeals), Jaipur]

For approval and signature:

Hon'ble Ms. Archana Wadhwa, 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? | No |
| 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? | Yes |
-

M/s. Multi Mercantile Centre Kota.

Appellants

Vs.

Commissioner of Central Excise
Jaipur I

Respondent

Appearance:

Shri Vijay Kumar, Advocate for the Appellants
Shri Fateh Singh, DR for the Respondent

Date of Hearing/decision : 3.11.2011

Final ORAL ORDER NO. 785-787/2011 SM (BYH)
S- 766-768/2011 SM (BYH)

Per Archana Wadhwa :

After dispensing with the condition of pre-deposits in all the three matters, I proceed to decide the appeal itself inasmuch as Commissioner (Appeals) has dismissed the appeals on the issue of time bar by refusing to condone the delay of 23 days in filing the present appeals before him. The appellate authority had observed that appellant had neither filed any application for condonation of delay nor intimated any reason for delay in filing the appeals.

2. On the other hand, from the covering letter produced before me by the learned Advocate it appears that that the appeals were filed along with stay applications and applications for condonation of delay. The said covering letter bears the official receipt of the office of Commissioner (Appeals). It seems that condonation of delay applications filed along with appeals escaped the attention of Commissioner (Appeals).

3. Inasmuch as the condonation of delay applications were filed with delay of 23 days which is within the powers of Commissioner (Appeals), I set aside the impugned orders and remand the matters

to Commissioner (Appeals) for consideration of condonation of delay applications and thereafter for disposal of the appeals on merits.

(Pronounced in the open Court)

(Archana Wadhwa)
Member(Judicial)

ss