

**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/916 -917/2010-SM[BR]&ST/STAY/1817-1818/2010&ST/COD/245-246/2010 Date 08/09/2010

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

To :  
M/S SHRI RAM PANELS ,  
VILLAGE-SHAHPUR, KHANNA-AMLOH ROAD,  
MANDI GOBINDGARH.  
M/S SHRI RAM PANELS ,

[2] SHRI RAM WOOD PRODUCTS CORP.  
KHANNA AMLOH ROAD, GOBIND GARG [P.B]

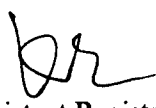
Appellant

Vs

Respondent

C.C.E. CHANDIGARH  
am directed to transmit herewith a certified copy of Final order No.958-959/2010-SM[BR]&S/409-410/10&M/223-224/10

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. CHANDIGARH

C.R. BUILDING, PLOT NO. 19, SECTOR 17-C, CHANDIGARH 160017

2. Adv. / Consult

NONE;-----

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

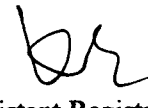
11 Easy Service Tax Online Dot Com Pvt Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15

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  
(SM Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,  
West Block No.2, R. K. Puram, New Delhi  
COURT-II

Date of hearing/decision: **27.8.2010**

**Service Tax Condonation of Delay No. 245 & 246 of 2010-SM, Stay  
No. 1817 & 1818 of 2010-SM and Service Tax Appeal No. 916 &  
917 of 2010-SM and**

[Arising out of order-in-Appeal No. 46 & 47/STC/CHD-I/2009 dated 5.8.2009 passed by the Commissioner of Central Excise, Chandigarh]

For approval and signature:

Hon'ble Mr. Ashok Jindal, 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 should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not? |  |
| 3  | Whether Their Lordships wish to see the fair copy of the Order?                                                                       |  |
| 4  | Whether Order is to be circulated to the Departmental authorities?                                                                    |  |

M/s Shri Ram Panels  
M/s Shri Ram Wood Products Corporation

Appellant

Vs.

CCE, Chandigarh

Respondent

Appearance:

Appeared for the Appellant - None

Appeared for the Respondent - Shri Anil Khanna, DR

Coram:

Hon'ble Mr. Ashok Jindal, Member (Judicial)

*final* Order No. 958-959/2010 SM(BX) L  
S-409-410/2010 SM(BX)  
Per Ashok Jindal : M-223-224/2010 SM(BX)

The appellants have filed appeals along with the stay applications and applications for condonation of delay in filing the

appeals. None appeared on behalf of the appellants nor any request for adjournment has been received. The matters are taken up on merit.

2. The appellants are seeking condonation of delay in filing the appeal. In fact, the appellants have filed these appeals with delay of 178 days stating the ground that mother of the partner was admitted to hospital for undergoing heart surgery and Shri Mahesh Gupta was to attend her in the hospital and his family at home.

3. Considered the applications<sup>4</sup>. In the applications<sup>4</sup> for condonation of delay, neither any period of illness has been stated nor anything about why the other partners did not take steps to file the appeals in time. The reasons stated by the appellants in their applications for condonation of delay are not satisfactory.

4. Accordingly, applications for condonation of delay are dismissed. Appeals as well as stay applications are also disposed of in the above manner.

(Dictated & pronounced in open Court)

(ASHOK JINDAL)  
MEMBER (JUDICIAL)

RM