

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

Appeal No. E/1563/2005 - EX[DB]

Date 27/10/2010

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

To :
M/S RIZVI EXPORTS LTD
83/22, JUHI PARAM PURWA, KANPUR
M/S RIZVI EXPORTS LTD

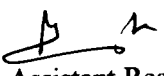
Appellant

Vs
Respondent

C.C.E. KANPUR

2010 EX[DB] dated 20-10-10

I am directed to transmit herewith a certified copy of Final order No. 738/
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

C.C.E. KANPUR

117/7, SARVODAYA NAGAR, KANPUR 208005.

2. Adv. / Consult *SH. BIPIN GARG, ADV.,
B-1/1289-A, VASANT KUNJ,
N. DELHI-70*

3 C.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

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Assistant Registrar
(Excise Appeal Branch)

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

COURT No. II

CENTRAL EXCISE APPEAL NO. 1563 OF 2005-Ex

(Arising out of Order-in-Appeal No. 578/CE/Apl/KNP/04 dated 28.11.2004 passed by the Commissioner (Appeals), Central Excise, Kanpur)

M/s. Rizvi Exports Ltd., Appellants
Reptd. By Shri Bipin Garg, Advocate

Versus

CCE, Kanpur Respondent
Rept. By Shri Sunil Kumar, SDR

Date of Hearing/decision: 29th September, 2010

Coram: Hon'ble Shri D.N. Panda, Judicial Member;
Hon'ble Shri Rakesh Kumar, Technical Member

FINAL ORDER NO. 738/10-Ex DATED

Per D.N. Panda:

Though the appeal was decided by the first appellate authority on merits that was unwarranted as the appeal before him was suffering from limitation. When the dates stated before us showing that the order was received on 25-06-2002 and the appeal was filed on ^{30-10-2002 while} ~~...~~ and the limitation expired on 24th August, 2002. The appeal before the Commissioner (Appeals) was filed on 30th October, 2002. When the appeal crossed its limitation that was not

maintainable before him for which that should have been dismissed. Therefore, for ^{non} maintainability of the appeal and the Tribunal having no power to condone the delay in filing the appeal before Commissioner (Appeals), this appeal stands dismissed.

(Dictated & pronounced in the Open Court.)

(D.N. PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

RK