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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066

CUSTOMS APPEAL BRANCH

Appeal No. ST/501-503 /2010, ST/S/848-50/10 - CU[DB] ST/COD/126-28/10 — Date **21/02/2011**

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

To :
C.C.E. LUDHIANA

CENTRAL EXCISE HOUSE, 'F' BLOCK,
RISHI NAGAR, LUDHIANA 141001 (PUNJAB)

C.C.E. LUDHIANA — Appellant

Vs

SH. SUNNY ARORA S/O PARSHOTTAM ARORA, — Respondent

I am directed to transmit herewith a certified copy of **Final order No. ST/40-42/ 2011 CU[DB]** dated

passed by the Tribunal under **Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax**

Alongwith Stay Order No ST/90-92/11 & Misc Order No ST/21-23/11

Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent
SH. SUNNY ARORA S/O PARSHOTTAM ARORA,
258, S.G. ENCLAVE, MAJITHA
ROAD, AMRITSAR.
2. Adv. / Consult
3. C.D.R
4. Bar association, CESTAT, New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New Delhi
6. M/s Centax Publictions 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. M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017
9. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005
10. Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road, Ahmedabad-15
11. LAWCRUX Advisors Pvt Ltd, LAW House,1-8,Sector - 10, Faridabad 121003 (Haryana)
12. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor,Vasant Arcade,Nelson Mandela Road, Vasant Kunj, New Delhi - 110070
13. Office Copy
14. Guard file
15. SH. PARHOTAM ARORA, S/O HANS RAJ ARORA
H.NO. 258, S.G.ENCLAVE, MAJITHA ROAD,
AMRITSAR.
16. Sh. Tejinder Singh S/O Chanan Singh
H/No 235 Rishi Vihar Majitha Road, Amritsar

Assistant Registrar
(Customs Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
Division BENCH

ST/COD/126-128/10 in Appeal No.ST/501-503/10

ST/Stay/848-850/10 in Appeal No.ST/501-503/10

(Arising out of Order-in-Appeal No.41/ST/APPL/JAL/2009 dt.31.03.09 passed by the CCE (A), Chandigarh)

Date of Hearing/Decision: 11.02.2011

For approval and signature:
Hon'ble Mr.Ashok Jindal, Member (Judicial)
Hon'ble Mr.Methew John, 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?	
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?	

CCE, Ludhiana — Appellant
Vs.

Shri Sunny Arora — Respondent
Shri Tejinder Singh
Shri Parshottam Arora

Present for the Appellant: Shri Amirsh Jain, SDR
Present for the Respondent: None

Coram:Hon'ble Mr.Ashok Jindal,Member (Judicial)
Hon'ble Mr.Methew John, Member (Technical)

M.O. No.ST/21-23/11
Final **ORDER NO.** ST/40-42/11
Stay order No.ST/90-92/11

PER: ASHOK JINDAL

The applicant (Revenue) has filed these applications for seeking condonation of delay of 9 months in filing the appeals. On the last date of hearing, this Bench made a query from the learned DR to explain the reasons for causing the delay.

Today when the matter came up for hearing, learned DR stated that the reasons which are incorporated here as under:

"(i) *All the three parties namely Sh.Parshottam Arora, Sh.Sunny Arora & Sh.Tejinder Singh all belonging to Amritsar, were falling under the jurisdiction of erstwhile Central Excise Commissionerate, Jalandhar (Hq. at Chandigarh) prior to re-organization of the jurisdiction of all the Commissionerates of Chandigarh, which became effective from 01.04.2009. The orders-in-Appeal in question were issued on 31.03.2009 i.e. before the re-organization the Commissionerates. This may be the reason for non-receipt of the Orders-in-Appeal in this office.*

(ii) *Due to the reasons as discussed above, this office was not aware of the issuance of these Orders-in-Appeal. When the CESTAT Stay Order dated 23.11.2009 was received in this office; the requisite action to procure the copies of the Orders-in-Appeal was initiated by this office.*

(iii) *This office had not received any communication/notice from the CESTAT regarding fling of appeal by the parties before the receipt of the CESTAT Stay Order dated 23.11.2009. Therefore, the memorandum of cross objections could not be filed as the same are required to be filed within 45 days of the receipt of a notice from the CESTAT as per Section 86 (4) of the Finance Act, 1994.*

(iv) *This office had not received any intimation regarding the death of Sh.Sunny Arora. Hence, no comments can be offered."*

2. On going through the reasons explained by the learned DR, we find that these reasons are not sufficient to condone the delay. Moreover, it is also observed that when the memorandum of appeal was served on the department in main party's appeal and the same was represented by the DR in stay

proceedings, no steps were taken to file the appeal. Hence, we do not find any merits in these applications for causing delay in filing the appeals. Accordingly, the applications for condonation of delay in filing the appeals are rejected.

3. The appeals as well stay applications are also disposed of in the above manner.

(Pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(METHEW JOHN)
MEMBER (TECHNICAL)

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