

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

Appeal No. C/705 /2010-707 /2010 - CU[DB], C/S/4009-4011/2010,
C/COD/538-540/2010

Date 13/09/2011

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

To :
M/S MARBLE ART,
D-26, SECTOR-11, NOIDA, U.P.
M/S MARBLE ART,

Appellant

Vs

Respondent

C.C.E. MEERUT II STAY ORDER NO.C/282-284/2011, MISC. ORDER C/202-204/2011

I am directed to transmit herewith a certified copy of **Final order No.C/402-404/ 2011 CU[DB]** dated 09.09.2011

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


Assistant Registrar

(Customs Appeal Branch)

Copy to :

1. Respondent

C.C.E. MEERUT II
OPP. SAHEED PARK (NEAR
ASHOK KI LAT) DELHI ROAD,
MEERUT (UP)

2. Adv. / Consult

MR.PRIYADARSHI MANISH,ADV
27, VIDYUT NIKUNJ, PLOT NO 112,
I.P.EXTENSION, PATPARGANJ, DELHI

3. C.D.R

4. Bar association, CESTAT, New Delhi

5. Director Publications, Customs, Excise. I.P. Estate, New Delhi

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 - 110005

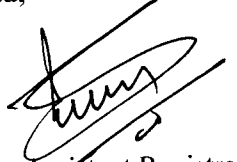
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road,
Ahmedabad-15

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

(Customs Appeal Branch)

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

COURT NO. II

**C/Stay/4009-11/10 & COD/538-40/10
CUSTOMS APPEAL NO. 705-707 OF 2010**

Date of hearing/decision: 5th September, 2011

M/s. Marble Art Appellant
Reptd. By Shri Priyadarshi Manish, Advocate

Versus

CCE, Meerut Respondent
Reptd. By Shri Sonal Bajaj, D.R.

Coram: Hon'ble Shri D.N. Panda, Judicial Member
Hon'ble Shri Mathew John, Technical Member

Misc Order No. C/202-204/11
FINAL ORDER NO. C/402-404/11 DATED 9.9.11

Stay Order No. C/282-284/11
Per D.N. Panda:

Present application is for condonation of delay of 722 days in all. Learned Counsel submits that length of delay is not important but cause of delay is most important. According to him appellant was not in proper conception of law for which appeal could not be filed in time. In Para 2 of application it has been mentioned that some of the issue in which ad hoc norms fixed by Development Commissioner were ~~not~~ ^{under} scanner of the department for which the appellant may suffer heavy amount. Therefore, the appellant has come in appeal.

2. We do appreciate that cause of delay is most important while considering the request for condonation of delay itself.

When the appellant came before this forum after 722 days, we are not satisfied with the cause of delay stated in the Misc. application for which that is rejected. When M.A. COD is dismissed, consequently, both stay application and appeal become infructuous and ^{are} dismissed.

(Dictated & pronounced in the Open Court.)

(D.N. PANDA)
JUDICIAL MEMBER

(MATHEW JOHN)
TECHNICAL MEMBER

RK