

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

Appeal No. E/276/2011 - EX[DB] ,E/S/333/2011-EX

Date 21/02/2012

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

To :
M/S TOSHA INTERNATIONAL LTD.
DADRI ROAD, SURAJPUR, GREATER NOIDA (U.P.)
M/S TOSHA INTERNATIONAL LTD.

Appellant
Vs
Respondent

C.C.E. NOIDA

STAY ORDER NO. 296/2012-EX

I am directed to transmit herewith a certified copy of **Final order No. A/194/**
passed by the Tribunal under **Section 35-C(1) of Central Excises Act, 1944**

2012 EX[DB] dated 16-2-12


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

C.C.E. NOIDA

C-56/42, SECTOR-62, NOIDA-
201307

2. Adv./Consult *SH. RAVINDER KUMAR, ADV, C/O*
MR. RAJESH CHHIBBER
FA/9, NEW KAVI NAGAR, GHAZIABAD

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-3

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

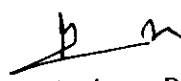
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road,
Ahmedabad-15

10. LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (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
(Excise Appeal Branch)

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
Court No.III**

E/Stay 333/2011 in E/Appeal No.276/2011

(Arising out of order in appeal No.436/CE/CHD/05 dated 15.12.05 passed by the Commissioner of Customs & Central Excise(Appeals), Chandigarh)

Date of Hearing: 8.2.2012

For Approval and signature:

Hon'ble Mr Archana Wadhwa, Member Judicial
Hon'ble Mr.Mathew John, Technical Member

- | | | |
|----|--|------|
| 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 would 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 Department Authorities? | Yes |

M/s Tosha International Ltd

Appellants

Vs

CCE, Noida

Respondent

Appeared for the Appellant: Shri Ravinder Kumar, Advocate
Appeared for the Respondent: Shri S.K. Panda, Jt. CDR

Coram: **Hon'ble Mrs. Archana Wadhwa, Member(Judicial)**
Hon'ble Shri Mathew John, Member (Technical)

STAY ORDER No. 296/2012-EX(BR)
FINAL ORDER No. A/194/2012-EX(BR)

Per Archana Wadhwa: _____

After hearing both sides, we find that the learned Commissioner has disposed of the appeal on the point of limitation by refusing to

condone the delay of two days in filing the appeal before him by observing that the ground given by the appellant for the delay is not sufficient cause.

2. In as much as the delay is of two days only , we are of the view that the Commissioner should have condoned the delay and should have decided the appeal on merits. Accordingly, after condoning the delay of two days, we set aside the impugned order and remand the matter to the Commissioner (Appeals) for decision on merits. The stay petition as well as the appeal are disposed of.

(Order dictated and pronounced in the open Court.)

(~~MATHEW~~ JOHN)
Member (Technical)
MPS*

(~~ARCHANA~~ WADHWA)
Member (Judicial)