

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

Appeal No. ST/STAY/1708/2011 IN ST/1712/2011 - CU[DB]

Date 16/03/2012

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

To :  
BRANCH MANAGER STATE BANK OF INDIA  
INDUSTRIAL ESTATE BRANCH,  
TANSEN ROAD, GWALIOR(MP)  
BRANCH MANAGER STATE BANK OF INDIA

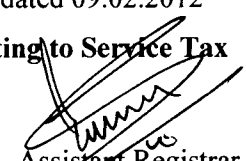
Appellant

Vs  
Respondent

**C.C.E. INDORE**

**STAY ORDER NO.ST/S/239/2012**

I am directed to transmit herewith a certified copy of **Final order No.ST/A/187/ 2012 CU[DB]** dated 09.02.2012  
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. INDORE**  
MANIK BAGH PALACE, POST  
BOX NO. 10, INDORE 452001 (M.P.)

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 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  
(Customs Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL**

*Service Tax* Stay Application No.1708 of 2011  
In Appeal No.1712 of 2011

State Bank of India

Appellant

Versus

CCE, Indore

Respondent

Appearance: Rep. by none

Rep. by Shri K.P. Singh, SDR  
for the respondent.

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

*Final* Order No. ST/A/127/12-Cu Dated: 9.2.2012  
*Stay order* No. ST/S/239/12-Cu

**Per. D.N. Panda**

None present for Appellant.

2. *Under provisions of* Finance Act, 1994, remedy of appeal before the First Appellate Authority can be sought within three months. On failure to do so, there is a *discretionary* power available with that authority to condone the delay if appeal is filed within another period of three months.

3. We appreciate that due to ignorance, the appellant did not move the application before the First Appellate Authority for condonation of delay.

4. Ld. Departmental Representative is fair to state that if the appellant moves an application before the First Appellate Authority, that Authority may consider the matter and appropriate orders may be passed.

5. Looking to the fair attitude of the Revenue, the matter is remanded to the First Appellate Authority before whom the appellant, if so chooses, may file an application for condonation of delay explaining reasons of delay. If such an application is filed, that Authority shall consider the matter on its own merit and pass appropriate order.

6. In view of the aforesaid order, the stay application gets disposed of as well as the appeal is disposed of by remand to the First Appellate Authority.

[Dictated and pronounced in the open court]

( D.N. Panda )  
Judicial Member

( Rakesh Kumar )  
Technical Member

Ckp.