

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

STAY Application No. : ST/Stay/3262/2012
Appeal No. : ST/2570/2012-CU[DB]

Dated: 11/09/2012

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

BHUWAN CHANDRA TEWARI
(LEGAL HEIR OF LATE SHRI. BAL
KRISHAN TEWARI), LAXMESHVAR,
DISTRICT-ALMORA (U.P.)

Bhuwan Chandra Tewari

(Appellant)

VS

C.C.E. & S.T.-Meerut-ii

(Respondent)

I am directed to transmit herewith a certified copy of Final Order No. **ST/A/577/2012-CU[DB]**, Stay Order No. **ST/SO/941/2012** and dated **06/09/2012** passed by the Tribunal under section **01(5)** of the Finance Act, 1994 relating to Service Tax Act, 1994.

(ST/SO/941/12)

Assistant Registrar
CUSTOMS Appeal Branch

Copy To,

1. Respondent

C.C.E. & S.T.-Meerut-ii
OPPOSITE SHAHEED
SMARAK...DELHI ROAD...BHANSALI
GROUND, MEERUT,

2. Advocate(s) / Consultant(s):

ABHINAV KALRA, CA
G-15, SECTOR-3, NOIDA-201301(UP)

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. Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Ameer Pet, Hyderabad -- 500038

13. Office Copy

14. Gaurd File

Assistant Registrar
CUSTOMS Appeal Branch

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

COURT NO. II

**ST/Stay/3262/2012 in
Service Tax Appeal No. 2570/2012**

[Both arising out of Order-in-Appeal No. 85-ST/APPL/M-II/12 dated 12.4.2012 passed by the Commissioner (Appeals) Customs & Central Excise, Meerut-II, Meerut]

Date of Hearing/decision: 6th September, 2012

M/s. Bhuwan Chandra Tewari

Appellant

Vs.

CCE, Meerut-II

Respondent

Present for the Assessee : Shri Abhinav Kalra, C.A.

Present for the Respondent : Shri Govind Dixit, A.R.

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

FINAL ORDER NO. ST/A/577/12-Cus

Stay order No ST/ST/941/12-Cus.

Per D.N. Panda:

Prima facie reading of page 2 of appellate order throws light that appeal was not maintainable before learned Commissioner (Appeals) being time barred. Such cause does not permit the Tribunal to authorise the appellate authority to entertain an appeal not maintainable in law. Being handicapped as statutory authority, we fail to authorise the appellate authority to hear the time barred matter. Accordingly, we have

no other alternative but to dismiss the appeal. We order accordingly. Since the appeal is not maintainable, stay application is also dismissed as infructuous. In the result, both stay application and appeals are dismissed.

(Dictated & pronounced in the Open Court)

(D.N. PANDA)
JUDICIAL MEMBER

(MATHEW JOHN)
TECHNICAL MEMBER

RK