

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

Dated: 20/12/2012

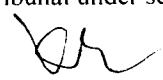
To

Appellant as per address in table below

Respondent as per address in table below

**Final Order No. ST/A/743/2012-CU|DB|, Stay/MISC Order No. ST/SO/1340/2012 and
dated 13/12/2012**

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.


Asstt. Registrar(CUSTOMS Appeal Branch)

Application	Appeal	Name and Address of Appellant
1	ST/Stay/793/2012 ST/363/2012	STATE BANK OF PATIALA (ANANDPUR SAHIB ROPAR) C/O BALANCE SHEET DEPPT. 3RD FLOOR, HEAD OFFICE, THE MALL, PATIALA.

	Name and Address of Respondent
2	C.C.E. CHANDIGARH C.R. Building, Plot No. 19, Sector 17-C, Chandigarh 160017

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Copy To

3 Advocate(s) / Consultant(s):

A. K. Batra & Associates
A-36, 1st Floor,
Rajouri Garden, Ring Road,
New Delhi,
Delhi

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4 Bar Association, CESTAT, Delhi

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

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, 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, Satellite Road, Ahmedabad-15

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

11 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

12 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

13 C.D.R. 14 Office Copy 15 Guard File


Asstt. 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/793/2012 in &
Service Tax appeal No. 363/2012-CU[DB]**

[Arising out of Order-in-Appeal No. 03/ST/Apl/CHD-II/2012 dated 9.1.2012 passed by the Commissioner (Appeals), Central Excise, Chandigarh]

Date of Hearing/decision: 13th December, 2012

State Bank of Patiala,
Anandpur Sahib, Ropar

Appellant

Vs.

CCE, Chandigarh

Respondent

Present for the Assessee : Shri Vaibhav Jain, Advocate

Present for the Respondent : Shri N. Pathak, D.R.

**Coram: Hon'ble Shri D.N. Panda, Judicial Member
Hon'ble Shri Sahab Singh, Technical Member**

FINAL ORDER NO. ST/A/743/12-cus

Stay order No. ST/S/1340/12-cus.

Per D.N. Panda:

Appeal is bound to be not maintainable before learned Commissioner (Appeals) in terms of date chart given in Para 4 of appellate order. Order of adjudication was received by the appellant on 13.12.2010 and appeal against that was filed on 12.9.2011. Learned Commissioner (Appeals) was conscious that he has discretionary jurisdiction to entertain the appeal beyond first limitation period of 3 months. But he found the

appeal was beyond his discretionary jurisdiction for which he dismissed the appeal. We appreciate his reasoning resulting in dismissal of appeal before him.

2. In view of above reason, both stay application and appeal are dismissed.

(Dictated & pronounced in the Open Court)

(D.N. PANDA)
JUDICIAL MEMBER

(SAHAB SINGH)
TECHNICAL MEMBER

RK