

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. I**

**Service Tax COD No. 50928 of 2017
Service Tax Appeal No. 51735 of 2017**

[Arising out of Order-in-Appeal No. 26/CMMR/MRT-I/2011 dated 30.9.2011 passed by the Commissioner of Central Excise, Dehradun]

Central Industrial Security Force

Appellant

Vs.

**Commissioner of Central Excise
Service Tax, Dehradun**

Respondent

Appearance:

Shri Rupesh Kumar, Advocate for the Appellants

Shri A K Singh, AR for the Respondent

CORAM:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President

Hon'ble Mr. V. Padmanabhan, Member (Technical)

Date of Hearing/ Decision: 22.1.2018

FINAL ORDER NO. 50318 /2018

Per: Justice (Dr.) Satish Chandra:

The present appeal is filed by the appellant against the Order-in-Original No. 26/CMMR/MRT-I/2011 dated 30.9.2011. The present appeal is filed in the Registry on 17.10.2017. The appeal is time barred for more than 6 years (2105 days).

2. In the instant case, the appellant has already paid the entire service tax voluntarily on 14.10.2014 . It appears that at a later stage,

the appellant has got legal advise to file the present appeal. Be that, as it may.

3. But, the present appeal is barred by 2105 days for which no satisfactory explanation has been filed. There is no occasion for Condonation of delay. Hence, the appeal is rejected as time barred.

4. In the result, COD dismissed and accordingly, appeal is also rejected.

(Dictated and pronounced in the open Court)

(V. Padmanabhan)
Member (Technical)

ss

(Justice (Dr.) Satish Chandra)
President