

**Court No. - 37**

**Case :-** WRIT TAX No. - 1356 of 2023

**Petitioner :-** Shri Rajesh Gupta (Sanjay Lala) And 2 Others

**Respondent :-** Union Of India And 8 Others

**Counsel for Petitioner :-** Shyam Singh Somvanshi,Dinesh Kumar Dwivedi

**Counsel for Respondent :-** A.S.G.I.,Anadi Krishna Narayana,Arvind Kumar Goswami,C.S.C.,Gaurav Mahajan

**Hon'ble Ajay Bhanot,J.**

Heard Shri Shyam Singh Somvanshi, learned counsel for the petitioners, Shri Arvind Kumar Goswami, learned counsel for the respondent No.1-Union of India, Shri Gaurav Mahajan, learned counsel for the respondent No.2 and Shri Akash Sharma, learned counsel holding brief of Shri Anadi Krishna Narayana, learned counsel for the respondent No.8.

The petitioners have aggrieved by the order dated 10.10.2023 passed by the Customs, Excise & Service Tax Appellate Tribunal declining to entertain the appeal on the footing that the petitioners had not complied with the provisions of Section 129E of the Customs Act, by failing to make mandatory predeposit.

The petitioners were remitted to the learned tribunal by a judgement of the Division Bench of this Court rendered in Writ Tax No.452 of 2023 (Rajesh Gupta (Sanjay Lala) and 2 others v. Union of India and 9 others) on 02.05.2023 after making the following observations :

"6. At last it has been submitted by learned counsel for the petitioners that filing of such appeal would invite onerous condition of pre-deposit. It is of no consequence, insofar as right of appeal is statutory and often hedged with similar condition. Those are for the assessee to comply to avail the remedy of appeal.

7. The writ petition is disposed of, accordingly."

In the wake of the observations made by the learned Division Bench as well as the provisions of the Act, the writ petition (tax) is accordingly dismissed.

Needless to add, it is open to the petitioners to avail any other legal remedy as may be available to them.

**Order Date :-** 1.12.2023

Ashish Tripathi