(13)

F. N.O.

Division Bench

IN THE HIGH COURT OF CHHATTISGARH AT BILASPUR
(CIVIL APPELLATE JURISDICTION)

TAX CASE NO. 38 **OF 2014**

38/14
Dhanesh Siwastava
11/9/14

APPELLANT : M/s. MSP Steel & Power Limited, A Company registered under Companies Act, 1956 having it's place of business at Vill.: Manupali, PO : Jamgaon, P.S.: Jamgaon, Chhatishgarh – 496001 represented through Sri Asesh Pal, Manager (Excise) aged about 43 years who is a citizen of India.

VERSUS

RESPONDNET(S) : (1) The Commissioner, Central Excise & Customs, Raipur Commissionerate, Central Excise Building, Dhamtari Road, Tikrapara, Raipur – 492 001, Chhattishgarh.

(2) Customs, Excise & Service Tax Appellate Tribunal, West Block No.2, R.K.Puram, New Delhi - 110 066.

(14)

AN APPEAL UNDER SECTION 35G OF THE CENTRAL EXCISE ACT, 1944

354

AF 6/2/15

HIGH COURT OF CHHATTISGARH AT BILASPUR
DIVISION BENCH

CORAM: HON'BLE SHRI NAVIN SINHA, ACTING CHIEF JUSTICE & HON'BLE SHRI P. SAM KOSHY, J.

Tax Case No. 38 of 2014

APPELLANT : M/s. MSP Steel & Power Limited.

VERSUS

RESPONDENTS : The Commissioner, Central Excise & Customs & Another.

Tax Case No. 44 of 2014

APPELLANT : M/s. Scania Steels & Powers Ltd.

VERSUS

RESPONDENTS : The Commissioner, Central Excise & Customs & Another.

APPEAL UNDER SECTION 35G OF THE CENTRAL EXCISE ACT, 1944

Appearance: Shri Kartik Kurmy, Shri S.B.Sharma and Shri Dharmesh Shrivastava, Advocates for the Appellant.
Shri Maneesh Sharma, Advocate for the Respondents.

ORDER
(04th of February, 2015)

Per Navin Sinha, Acg. C.J.

1. Learned Counsel for the Appellant submits that these appeals were filed challenging declining to grant waiver of pre-deposit while filing the appeal. Subsequently, the substantive appeal itself has been dismissed because of failure to make pre-deposit as directed. The appeals have therefore become infructuous and he may be permitted to withdraw the same.

2. The appeals are dismissed as withdrawn.

Sd/-
Acting Chief Justice

Sd/-
P. Sam Koshy
Judge

Amit