

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY****ORDINARY ORIGINAL CIVIL JURISDICTION****CUSTOMS APPEAL NO.93 OF 2014****WITH****CUSTOMS APPEAL NO.94 OF 2014**

Benudhar Samal

..Appellant.

versus

Union of India and another

..Respondents.

.....

Mr. V.B. Singh for the Appellant.

Mr. S.P. Bharti for the Respondents.

.....

**CORAM : B.R. GAVAI &**  
**A.S. GADKARI, JJ.****23<sup>rd</sup> March, 2015.****P.C. :**

The Appeal challenges the order passed by the Tribunal thereby dismissing the appeal for non-compliance with an order of deposit of 50% of the penalty imposed. Perusal of the record would reveal that vide order dated 1<sup>st</sup> October 2013, eight weeks period was granted to the Appellant assessee for depositing 50% of the penalty imposed. However, when the matter was listed after the said period, neither the Appellant nor the Appellant's representative remained present. As such, the matter came to be dismissed. We do not find that any question of law arises for consideration. Both the Appeals are dismissed.

**(A.S. Gadkari, J.)****(B.R. Gavai, J.)**