IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO.137 OF 2014

M/s. SAL Steel. ..Appellant..
vs.
Commissioner of Central Excise
Nashik and ors. ..Respondents.

Mr.Rahul D. Motkari for the Appellant.
None for the Respondents.

CORAM : S.C. DHARMADHIKARI &
SUNIL P. DESHMUKH, JJ.
DATE : 26TH FEBRUARY, 2015

PC:

This appeal of the assessee challenges the order passed by the Tribunal on the application seeking dispensation of the conditions of predeposit and stay of recovery of tax pending the appeal.

2) We have heard Mr. Motkari at great length, perused the orders of the Tribunal dated 21 January 2012 and 31 July 2013 and the prior order dated 13 May 2013, As against the duty liability, interest and penalty to the tune of Rs.1,63,17,206/-.

What the Tribunal has directed and after noting financial hardship as well, is deposit of 25% of Rs.84,13,887/-, namely, the duty demand. If the deposit is to the extent of 25% of the duty demand only, then the condition imposed is fair, just and reasonable. It cannot be termed as arbitrary or capricious. The exercise of discretion therefore, does not raise any substantial question of law. The appeal is devoid of merits and is dismissed.

3) At the request of the appellant we grant it eight weeks time to comply with the Tribunal's order and directions. If that is complied with and if proof of compliance is produced, the Tribunal then to restore the appeal to its file and dispose of the same on merits and in accordance with law. We will not grant any further extension of time and non compliance with our directions would result in dismissal of the appeal.

(SUNIL P. DESHMUKH,J.) **(S.C. DHARMADHIKARI, J.)**