

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR.

CENTRAL EXCISE APPEAL NO. 11/2013.

Bellezza (India) Pvt. Ltd., Nagpur.

VERSUS

The Commissioner, Customs, Central Excise, Nagpur.

Office Notes, Office Memoranda of Coram,
appearances, Court's orders of directions
and Registrar's Orders.

Court's or Judge's orders.

CORAM : B. P. DHARMADHIKARI
AND A.P. BHANGALE, JJ.

DATE : MARCH 04, 2015.

Heard Shri S.G. Joshi, learned Counsel for
the appellant and Shri F.T. Mirza, learned Counsel for
the respondent.

Submission is, condition of pre-deposit of
50% amount imposed on 01.03.2013 by CESTAT is,
arbitrary. Learned Counsel for the appellant submits
that before April, 2007, services were being provided

by Dinesh Hatwar and documents with department show Service Tax registration in his name only. From April, 2007 services are being provided by the appellant Company, and as such, the past liability cannot be fastened upon it.

Learned Counsel for respondent invites our attention to observations contained in the appellate order, as also in the impugned order of CESTAT. It is submitted that pre-deposit is in discretion of that Authority, and there is no jurisdictional error or perversity.

We have perused the orders. Facts that even before April, 2007 services were rendered for very same purpose in the name of the appellant Company, is not in dispute. The appellate authority has found that a plea of change in service provider was raised before it for the first time. Shri Joshi, learned counsel appearing for the appellant has attempted to demonstrate otherwise. However, we are not inclined to go into those details at this stage. The amount of pre-deposit is of 50% of the liability only. As we do

not notice any jurisdictional error or perversity in the order impugned, we are not inclined to interfere. No substantial questions of law arise in the appeal for consideration. Appeal is, therefore, rejected.

The amount of Rs. 1 lakh deposited by the appellant with the Appellate Authority (Commissioner), shall be appropriated towards the amount of pre-deposit, asked for.

JUDGE

JUDGE

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