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

CENTRAL EXCISE APPEAL NO. 7 OF 2015
(M/s. Venus Rolling Mills Pvt. Ltd. .v. Commissioner of Central Excise, Nagpur)

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

Shri R. Santhanam, Advocate for the appellant.

CORAM : SMT. VASANTI A. NAIK AND
PRASANNA B. VARALE, JJ.
18TH JUNE, 2015.

By this appeal, the appellant-Mills has challenged the order of the Customs, Excise and Service Tax Appellate Tribunal, West Zonal Bench at Mumbai dated 28.04.2015 partly allowing the application filed by the appellant for waiver of pre-deposit of adjudged dues and directing the appellant to make a pre-deposit of rupees one crore as a condition for waiver of the remaining amount.

On hearing the learned Counsel for the appellant and on perusal of the reasoned order passed by the Tribunal dated 28.04.2015, it appears that there is hardly any scope for interference with the same in the Excise Appeal. In fact, no question of law arises for determination in this Excise Appeal. The Tribunal has considered the relevant facts of the case and the material on record to hold that contradictory statements were made by the persons working in the appellant-Mills and the persons working with 'M/s. Kamdhenu'. The Tribunal held that there was prima facie evidence in the computer data retrieved from the premises of M/s. Kamdhenu and from the said data, it was found that the royalty receipts shown in M/s. Kamdhenu's accounts were in excess than the royalty showed to have been paid, as per the accounts maintained by the appellant-Mills. We find that the Tribunal has considered the relevant facts and circumstances of the case to find that it was not proper to give complete waiver of pre-deposit to the appellant. It is necessary to mention that the liability of the appellant as per the orders of the Commissioner was more than rupees 25 crores and the Tribunal had directed the appellant to make a pre-deposit of only rupees one crore as a condition for waiver of the remaining amount. According to us, the amount that was directed to be deposited by the appellant as a condition for waiver of the remaining amount, is miniscule as compared to the liability of the appellant as per the demand in terms of the order passed by the Commissioner. The order appears to be just and proper and cannot be lightly interfered with.

The appeal is dismissed with no order as to costs.

At this stage, the learned Counsel for the appellant seeks an extension, to make the deposit of rupees one crore by a period of six weeks.

Since the impugned order was passed on 28.04.2015 and the appeal was filed on 10th June, 2015 and the appellant had ample time to make arrangement for the amount, we extend the period for pre-deposit only by three weeks. Order accordingly.

JUDGE JUDGE

*rrg.