

HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA
PRADESH

PRESENT

THE HON'BLE THE CHIEF JUSTICE SRI KALYAN JYOTI SENGUPTA
AND
THE HON'BLE SRI JUSTICE SANJAY KUMAR

CENTRAL EXCISE APPEAL NO.24 OF 2015

DATED:17.03.2015

Between:

Bank of Maharashtra, Kakinada Branch,
represented by its Branch Manager.

...Appellant.

And

The Deputy Commissioner of Customs, Central Excise & Service Tax,
Division – II, Kakinada.

... Respondent.

**THE HON'BLE THE CHIEF JUSTICE SRI KALYAN JYOTI SENGUPTA
AND
THE HON'BLE SRI JUSTICE SANJAY KUMAR
CENTRAL EXCISE APPEAL NO.24 OF 2015**

JUDGMENT: (per the Hon'ble The Chief Justice Sri Kalyan Jyoti Sengupta)

This appeal is sought to be preferred and admitted against the order dated 23.09.2014 passed by the Customs, Excise and Service Tax Appellate Tribunal, Bangalore.

First of all we fail to understand what the appellant was doing all these days and sought to prefer this appeal after a long lapse of time. On 18.06.2014, the learned Tribunal directed the appellant to deposit the entire amount of service tax plus interest thereon and report compliance on 23.09.2014. It appears that on 23.9.2014 by the impugned order the learned Tribunal dismissed the appeal because of the following reasons:

- 1) No one appeared on behalf of the appellant, despite the matter being called on the date of passing the impugned order; and
- 2) It was also found that there was no compliance report, for having complied with the stay order.

There has been default on both the counts.

Learned counsel for the appellant says that the deposit has been made and therefore there has been compliance of the order dated 18.06.2014.

We are of the view that the aforesaid facts are not disputed before us. If there is any dispute of fact, this Court cannot interfere in the appeal on any ground whatsoever.

We, therefore, close this appeal giving liberty to the appellant to approach the appropriate forum under law.

Pending miscellaneous petitions, if any, shall also stand dismissed. There will be no order as to costs.

K.J. SENGUPTA, CJ

SANJAY KUMAR, J

17.03.2015

GJ / BNR