THE HON'BLE SRI JUSTICE G. CHANDRAIAH

AND

THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

C.E.A No. 80 of 2015

ORDER:- (per Hon'ble Sri Justice G. Chandraiah)

This appeal is filed against the order dated 02.01.2015 passed by the CESTAT, South Zonal Bench, Bangalore.

2. The appellant herein is engaged in the manufacture of newsprint, writing and printing paper falling under Chapter No.48 of the Central Excise Tariff Act, 1985. The Joint Commissioner, Central Excise, Customs & Service Tax, Guntur, vide Order-in-Original dated 25.07.2012 made a demand of Rs.8,13,112/- along with applicable interest, under Rule 14 of the CENVAT Credit Rules, 2004, and also imposed an equal amount of penalty. On appeal before the Commissioner of Central Excise, Customs & Service Tax (Appeals), the Order-in-Original was confirmed, vide order dated 19.04.2013. Challenging the same, the appellant approached the CESTAT, South Zonal Bench, Bangalore, by way of an appeal. The Tribunal, while admitting the appeal, granted stay subject to the condition of depositing 50% of the amount. The said conditional order was not complied with. Thereafter, the appellant filed an application seeking modification of the conditional stay and also for reduction of quantum of pre-deposit. The relief sought for by the appellant was not granted, but however, the time for compliance was extended till 02.01.2015. As the said order was not complied with, the Tribunal dismissed the appeal itself by order 02.01.2015. Aggrieved thereby, the appellant filed this appeal.

3. Learned counsel for the appellant Mr. Raji Reddy submits that the appellant could not comply with the condition of pre-deposit because of financial constraints and hardship.

4. It is not in dispute that the conditional stay order has become final. Therefore, we do not see any error in the impugned order. However, at the time of hearing, learned counsel for the appellant seeks restoration of the appeal before the CESTAT, with further time to comply with the conditional order of the Tribunal. Learned counsel also submits that the appellant would abide by the orders that may be passed by this Court.

5. Having considered the respective submissions of both the counsel, on the condition of the appellant depositing the amount as directed by the Tribunal within a period of four weeks from the date of receipt of a copy of this order, the appeal before the CESTAT stands restored to be decided in accordance with law.

6. Accordingly, the appeal is disposed of. No costs. Miscellaneous petitions, if any pending in this appeal, shall stand closed.

G. CHANDRAIAH, J

CHALLA KODANDA RAM, J

24th July, 2015
ksm

HON'BLE SRI JUSTICE G. CHANDRAIAH

AND

HON'BLE SRI JUSTICE CHALLA KODANDA RAM

<u>C.E.A. No. 80 of 2015</u>

24th July, 2015

ksm