IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

STA-11-2015 (O&M)
Date of decision:- 19.05.2015

Commissioner of Central Excise, Ludhiana
...Appellant

Versus

M/s Ludhiana Beverages Pvt. Ltd.
...Respondent

CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE G.S. SANDHAWALIA

Present: Mr. Sunish Bindlish, Advocate,
for the appellant.

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S.J. VAZIFDAR, A.C.J. (ORAL)

This is an appeal against the order of the CESTAT rejecting the appellant's application for review of an order dated 31.05.2012 absolving the respondent of the liability of making any pre-deposit as a condition of the maintainability of the respondent's appeal.

2. The order sought to be reviewed was passed on 31.05.2012. The application for review was filed only on the ground that in another similar matter the Tribunal had directed the assessee to deposit 50% of the amount demanded. That order has been upheld in the appeal i.e. CEA-97-2013 filed by the assessee by an order and judgement dated 22.04.2014. The Tribunal rightly declined to review the order dated 31.05.2012. The party is not entitled to seek a review of the order of this nature, namely, regarding pre-deposit merely because in an allegedly similar matter subsequently the assessee is directed to deposit a certain amount as a condition precedent to the maintainability of the appeal. The facts in each matter even if similar may not be the same.

3. The order dated 31.05.2012 has not been challenged. As observed by the Tribunal, the respondent is always at liberty to challenge the same in accordance with law. We express no opinion regarding the merits and maintainability of such an appeal, if filed.

4. In these circumstances, no question of law arises on the question of the exercise of discretion by the Tribunal in the impugned order. The appeal is accordingly dismissed.

(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE

(G.S. SANDHAWALIA)
JUDGE

19.05.2015
Amodh