IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

SERVICE TAX APPEAL No.35 of 2014 (O&M)
DATE OF DECISION: 03.03.2015

M/s N.V. Metallics Pvt. Ltd. …..Appellant

versus

Commissioner of Central Excise, Chandigarh-II, etc.
.....Respondents

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

Present: Mr. Naveen Bindal, Advocate for the appellants

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S.J.VAZIFDAR, ACTING CHIEF JUSTICE (Oral):

This is an appeal under Section 35G of the Central Excise Act, 1944 against the orders dated 09.04.2014 and 03.06.2014 passed by the Custom Excise & Service Tax Appellate Tribunal.

2. By the first order impugned in this appeal, the Tribunal held that there was no evidence for the claim of the financial hardship on record. The Tribunal, therefore, held that there was no justification for granting further waiver of pre-deposit under Section 35F of the Central Excise Act. An order for deposit was, therefore, made. The assessed penalties, however, stood waived. It was ordered that in the event of the appellants failing to deposit the amount, the appeal would stand rejected for failure of pre-deposit.

3. This order attained finality. It has only been challenged in this appeal. In view of non-compliance of the

order, the appeal stood dismissed as recorded in the second order impugned in this appeal.

4. The appellants filed an application on 02.06.2014 *i.e.* only a day prior to the date for compliance with the pre-deposit order. The application comprises of just three sentences pleading that the financial condition was very bad and the business of the appellants not good. Not a single detail in respect thereof has been furnished.

5. In the circumstances, no interference is warranted with either of the impugned orders.

6. Dismissed.

The appellants are at liberty to file a fresh application which would be decided on its own merits.

(S.J.VAZIFDAR)
ACTING CHIEF JUSTICE

03.03.2015 **(G.S.SANDHAWALIA)**
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