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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **CUSAA 12/2015 & C.M.Nos.9228-9230/2015**

\+ **CUSAA 13/2015 & C.M.Nos.9232-9234/2015**

ALLIANCE STRATEGIES LTD., THROUGH ITS DIRECTOR

..... Appellant

Through: Mr.Piyush Kumar, Ms. Shikha Sapra and Mr.Tushar Joshi, Advs.

versus

COMMISSIONER OF CUSTOMS (IMPORT & GENERAL)

..... Respondent

Through: Mr.Kamal NIjhawan, Sr.Standing Counsel with Mr.Sumit Gaur, Advs.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE R.K.GAUBA

ORDER

% **20.05.2015**

1. In these two appeals, the grievance of the appellant is that the Customs Excise and Service Tax Appellate Tribunal's (CESTAT) condition for hearing of pre-deposit (to the extent of 20% of the penalty amount), is onerous and excessive.

2. Learned counsel for the appellant submits that after the appeal was filed, the notification w.e.f. 06.08.2014, clarifying that if amount to the tune of 7.5% of the demand is deposited, the pre-deposit condition would be deemed to be satisfied, came into force.

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3. Learned counsel for the Revenue urged that having regard to the admitted facts of this case and the statements of the appellant's director, no relief is warranted.

4. In view of the statement, there is no dispute that merely a week after, the appeal was filed, the notification requiring pre-deposit fixed to the tune of 7.5% of the determined duty and penalty liability came into force. In the light of this fact and the further circumstance that the director made admissions with respect to forgery, this Court is of the opinion that interest of justice would be served if pre-deposit amount is reduced to half instead of 20%.

5. The pre-deposit condition shall be deemed to be satisfied if the appellant deposits 10% of the penalty determined as against it within six weeks. The impugned order of the CESTAT is modified to this extent.

6. The appeals are allowed in the above terms. The pending applications also stand disposed of.

7. Copy of the order be given dasti.

S. RAVINDRA BHAT, J

R.K.GAUBA, J

MAY 20, 2015

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