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

44.

\+ **CEAC 34/2015**

M/S. SUPREME ROAD TRANSPORT (P) LTD. ..... Appellant

Through: Mr Pankaj Bhatia, Advocate.

versus

COMMISSIONER CENTRAL EXCISE (ADJN) ..... Respondent

Through: Mr Satish Kumar, Senior Standing Counsel.

AND

45.

\+ **CEAC 35/2015**

M/S. SUPREME ROAD TRANSPORT (P) LTD. ..... Appellant

Through: Mr Pankaj Bhatia, Advocate.

versus

COMMISSIONER CENTRAL EXCISE (ADJN) ..... Respondent

Through: Mr Satish Kumar, Senior Standing Counsel.

CORAM:
HON'BLE DR. JUSTICE S.MURALIDHAR
HON'BLE MR. JUSTICE VIBHU BAKHRU

O R D E R

% **18.08.2015**

CM No.15768/2015 in CEAC 34/2015

1. For the reasons stated in the application, the delay of 86 days in filing the present appeal is condoned.

2. The application stands disposed of.

CM No.15767/2015 in CEAC 34/2015 and CM APPL. 15781/2015 in CEAC 35/2015

3. Allowed, subject to all just exceptions.

4. The application stands disposed of.

CEAC 34/2015 & CM No.15766/2015 & CEAC 35/2015 & CM No.15780/2015

5. These appeals are filed by the Supreme Road Transport (P) Ltd. against the impugned orders dated 1st September, 2014 and 9th December, 2014 respectively, passed by the Customs, Excise & Service Tax Appellate Tribunal, New Delhi (CESTAT).

6. By the first impugned order dated 1st September, 2014, the Appellant was required to deposit 50% of the penalty amount. Although the Commissioner had by order dated 30th November, 2009 imposed a penalty of Rs. 1.5 crores on the Appellant, the CESTAT has in the impugned order dated 1st September, 2014 wrongly noted it as Rs. 50 lakhs. It is on that basis that the

CESTAT ordered "pre-deposit of Rs.25 lakhs within six weeks."

7. By the second impugned order dated 9th December, 2014, the appeal filed by the Appellant was dismissed on the ground of failure by the Appellant to pay the pre-deposit amount within the time granted.

8. Considering that the pre-deposit amount asked to be paid by the Appellant is Rs. 25 lakhs as against the penalty amount of Rs. 1.5 crores, the Court finds no reason to interfere with the impugned order dated 1st September, 2014 of the CESTAT. However, the time for the Appellant to deposit the sum of Rs.25 lakhs is extended up to 30th September, 2015.

9. Subject to the Appellant remitting the pre-deposit amount of Rs. 25 lakhs in the CESTAT on or before the aforementioned date, the second impugned order dated 9th December, 2014 passed by the CESTAT shall stand set aside and the appeal filed by the Appellant shall stand restored to the file of the CESTAT for disposal on merits.

10. It is made clear if the Appellant fails to deposit the said sum within the

time granted, the Appellant's appeal before the CESTAT shall remain dismissed.

11. The appeals and pending applications are accordingly, disposed of.

S.MURALIDHAR, J

VIBHU BAKHRU, J

AUGUST 18, 2015
MK