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* IN THE HIGH COURT OF DELHI AT NEW DELHI

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\+ CEAC 28/2015

RAVI SINGHAL ..... Appellant

Through: Mr Pankaj Bhatia, Advocate.

versus

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

Through: Mr Satish Kumar, Senior Standing Counsel.

AND

43.

\+ CEAC 33/2015

RAVI SINGHAL ..... 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

<u>O R D E R</u>

% **18.08.2015**

CM No.15765/2015 in CEAC 33/2015

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.15764/2015 in CEAC 33/2015

3. Allowed, subject to all just exceptions.

4. The application stands disposed of.

CEAC 28/2015 & CM No.18840/2015 & CEAC 33/2015 & CM No.15763/2015

5. These appeals are filed by Mr Ravi Singhal, Director of M/s Supreme Road Transport (P) Ltd. against the order dated 9th December 2014 and 1st September, 2014 respectively passed by the Customs, Excise & Service Tax Appellate Tribunal, New Delhi (CESTAT).

6. By the order dated 1st September 2014 the Appellant was required to deposit 50% of the confirmed penalty amount of Rs.1 crore imposed by the Commissioner within six weeks. By the second impugned order dated 9th December 2014 the Appellant's appeal before the CESTAT was dismissed on account of the failure by the Appellant to pay the pre-deposit amount within the time granted.

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7. It is pointed out that the company of which the Appellant is the Director has ceased its business activities and the Appellant himself is in a dire financial condition.

8. Having considered the submissions of the learned counsel for the parties, the Court directs that, subject to the Appellant depositing a sum of 10 lakhs on or before 30th September 2015, the impugned order dated 1st September, 2014 of the CESTAT will stand modified and the second impugned order dated 9th December, 2014 shall stand set aside and the Appellant's appeal shall stand restored to the file of the CESTAT for disposal on merits. It is made clear that if the Appellant fails to make the pre-deposit of Rs.10 lakhs within the time granted, the appeal before the CESTAT shall remain dismissed. The appeals and applications are disposed of in the above terms.

S.MURALIDHAR, J

VIBHU BAKHRU, J

AUGUST 18, 2015
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