

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

TAX CASE NO. 25 OF 2016

Sri Gopal Krishna Agrawal, Proprietor M/s Gopal Steel, at Janki Bhawan, Kotra Road, Near Patel Dharmshala, P.O. Head Post Office Raigarh, District Raigarh (C.G.)

... Appellant

Versus

The Commissioner, Central Excise & Customs, Raipur, Commissionerate, Central Excise Building, Dhamtari Road, Tikrapara, Raipur 492001 (C.G.)

... Respondent

For Appellant	:	Mr. Dharmesh Shrivastava, Advocate.
For Respondent	:	Mr. Maneesh Sharma, Advocate.

Hon'ble Shri Navin Sinha, Chief Justice

Hon'ble Shri Justice P. Sam Koshy

Judgment on Board

Per NAVIN SINHA, C.J.

20/04/2016

1. After some arguments, learned Counsel for the Appellant submits that the entire amount of duty for Rs. 10,70,156/- along with proportionate interest shall be deposited within two weeks.
2. Learned Counsel for the Respondent submits that the liability towards duty was adjudicated as far back as 2012. The Appellant has successfully evaded payment of duty liability till date on one pretext or the other. The First Appellate authority had already granted waiver of part penalty. The Appellant should therefore be directed to deposit the duty amount plus interest on the same along with 9% interest relying on 2009 (17) SCC 626 (Dinesh International Ltd. v. Union of India & Anr.)
3. We have considered the submissions.

4. If the Appellant does not abide by the undertaking made before us today, any deposit after the time offered has to be accompanied with 9% interest from the date of adjudication of the liability since waiver of pre-deposit was not granted to the Appellant by the Tribunal.
5. In the event that the Appellant deposits the amount in accordance with law within the time undertaken or thereafter in the manner directed, the appeal shall stand restored before the Tribunal for consideration and disposal in accordance with law.
6. The appeal is disposed.

Sd/-
(Navin Sinha)
Chief Justice

Sd/-
(P. Sam Koshy)
Judge