

**THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
THE HON'BLE SRI JUSTICE G. SHYAM PRASAD**

WRIT PETITION No.35899 of 2016

Between:

M/s. A.A.P. Detective & Security Services,
Rep. by its Proprietor Sri T. Srinivas Reddy

PETITIONER

And

1. Commissioner of Customs, Excise & Service Tax, Hyderabad-III,
Commissionerate, Hyderabad, and others.

RESPONSENTS



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ORDER: (Per Hon'ble Sri Justice V. Ramasubramanian)

The appeal filed by the petitioner having been dismissed by the CESTAT on the ground of non-compliance of the order for pre-deposit, the petitioner made an application for restoration after complying with the same. Aggrieved by the dismissal of restoration application the assessee is before us.

Heard Mr. K.G. Krishna Murthy, learned Senior Counsel appearing for the petitioner. Mr. B. Narayana Reddy, learned Assistant Solicitor General takes notice for respondents.

It is admitted that the entire tax amount as well as the interest has now been paid. There remains only penalty. Therefore, taking into account the facts and circumstances of the case, the writ petition is disposed of directing the petitioner to deposit 1/3rd of the penalty demanded within a period of eight weeks. Upon such deposit being made, the Tribunal shall restore the appeal to file and dispose it of in accordance with law. If the petitioner fails to comply with the condition, the order of the Tribunal will stand. In case, the petitioner succeeds in the appeal before the Tribunal, it is needless to say that he is entitled to file an application for refund. There shall be no order as to costs.

As a sequel, pending miscellaneous petitions, if any, shall stand closed.

JUSTICE V. RAMASUBRAMANIAN

JUSTICE G. SHYAM PRASAD

27th October, 2016
Js.

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Date: 27-10-2016

Js.