IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

CEA No. 85 of 2014 (O&M)

Date of Decision: 04.07.2016

M/s Emson Organics (P) Ltd. ... Appellant

vs.

The Commissioner of Central Excise, Chandigarh-II and anr.

... Respondents

CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE HARINDER SINGH SIDHU

Present:- Mr. Deepak Gupta, Advocate
for the appellant.

RAJESH BINDAL,J

The instant appeal has been filed by the assessee raising following substantial questions of law arising out of the order dated 11.07.2013 passed by the Custom Excise & Service Tax Appellate Tribunal, New Delhi in Excise Appeal Nos. 1626, 3681-3683 of 2012: -

> (a) Whether the Ld. Tribunal is justified to dismiss the appeal of the appellant for non-compliance of the stay orders passed by the Ld. Tribunal directing the appellant to deposit ₹10 Lakhs and to furnish bank guarantee of ₹10 Lakhs without considering merits of the case?
>
> (b) Whether the Ld. Tribunal is justified to order to deposit when the appellant has strong prima-facie case on merits?
>
> (c) Whether grave and palpable injustice would be caused to the appellant if the respondents are permitted to execute the legal order?”

Learned counsel for the appellant fairly submitted that in view of the judgment of Hon'ble the Supreme Court in ***Commissioner of Central Excise, Jaipur-II vs. M/s Super Synotex (India) Ltd. and ors. 2014(15) SCC 276*** and subsequent order passed by learned Tribunal in the case of assessee for different period in Excise Appeal No. 1131 of 2010, ***M/s Emsons Organics Pvt. Ltd. vs. Commissioner of Central Excise, Chandigarh-II*** decided on 30.10.2015 nothing survives in the instant appeal.

In view of the fair stand taken by learned counsel for the appellant, the appeal is dismissed.

(Rajesh Bindal)
Judge

04.07.2016
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(Harinder Singh Sidhu)
Judge