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

+ **SERTA 28/2016 & C.M.Nos.34510/2016**

SHARMA DECORATORS Appellant

Through: **Mr.Ruchir Bhatia, Advocate**

versus

COMMISSIONER OF CENTRAL EXCISE, DELHI-1

..... Respondent

Through: **Mr.Harpreet Singh, Sr.Standing
Counsel**

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE NAJMI WAZIRI

ORDER

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20.09.2016

Issue notice. Mr.Harpreet Singh, senior standing counsel accepts notice on behalf of the respondent.

The appellant questions the order of the CESTAT requiring it to deposit ₹10 lacs as pre-condition for hearing of its appeal. We are informed of the pre-condition of its appeal before the CIT (A). The CESTAT's direction could not be complied with by the appellant which resulted in the dismissal of its appeal by the Commissioner.

We have considered the circumstances. The disputed demand is over ₹19 lacs. Having regard to the peculiar circumstances in which the demand was issued and the nature of the appellant's business, we are of the opinion that the requirement of pre-deposit in the circumstances should not have been as onerous as in the present case. Accordingly, the order of the CESTAT is hereby set aside and

substituted. The appellant has apparently deposited an equivalent of 10% of the amount demanded. The direction is issued to the commissioner to restore the appeal rejected for non-prosecution and hear it on its merits after satisfying himself that in fact the appellant has deposited 10% of the demanded amount.

The appeal is allowed to the above extent.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

SEPTEMBER 20, 2016

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