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HIGH COURT OF CHHATTISGARH, BILASPUR

Tax Case No.15 of 2014

M/s Devi Iron Power Ltd. (Sponge Iron Division) a company duly incorporated under The Companies Act, 1956 having its office at Mahamaya Tower in front of Anupam Garden, G.E. Road, Near Central Automobiles, Raipur through its Director Shri Rishikesh Dixit, S/o Late Shri G.D. Dixit, aged about 42 years, R/o Shivanand Nagar, Sector-II Khamtarai, Police Station Khamtarai, Civil and Revenue District Raipur (Chhattisgarh)

---- Appellant

Versus

Commissioner, Central Excise, Raipur, Central Excise Building, Dhamtari Road, Tikrapara, Raipur, Civil and Revenue District Raipur 492001

---- Respondent

For Appellant : Shri Bhaskar Payashi, Advocate.
For Respondent : Shri Vinay Pandey, Advocate.

Hon'ble Shri Deepak Gupta, Chief Justice
Hon'ble Shri Sanjay Agrawal, J.

Order on Board

Per Deepak Gupta, Chief Justice

23/01/2017

1. The Appellant is aggrieved by the judgment dated 28.1.2013 and 26.3.2014 passed by the Customs, Excise & Service Tax Appellate Tribunal, Principal Bench, West Block No.2, R.K. Puram, New Delhi (Excise Appeal Branch) (hereinafter called as 'the Tribunal').

2. The Assessing Officer passed an order in the year 2009 wherein a demand of Rs.1.35 Crores was directed to be deposited alongwith penalty and interest. The basic demand is of Rs.1.35 Crores. On the directions of this Court in Writ Petition (T) No.21 of 2012, the Tribunal reconsidered the case of the Appellant and directed the Appellant to deposit Rs.1 Crore within a period of 10 weeks vide order dated 28.1.2013. The said amount was not deposited within the time granted and therefore, the appeal was dismissed on 26.3.2014. The Tribunal has not decided the appeal on merits but dismissed only on the ground of non-depositing the amount.

3. The assessment of Rs.1.35 Crores was made almost seven years back. If the interest is added, then the amount is more than double. At this stage, even if we are very liberal to the Appellant, we can only request to the Tribunal to rehear the appeal of the Appellant if he deposits Rs.1 Crore on or before 31.3.2017.

4. The appeal is therefore disposed of with a direction that in case the Appellant deposits Rs.1 Crore before the Assessing Officer on or before 31.3.2017 then the orders dated 28.1.2013 and 26.3.2014 shall be deemed to be set aside and the Tribunal shall rehear the appeal. However, in case of Appellant does not deposit the amount within the time granted, the appeal shall be deemed to be dismissed.

Sd/-

(Deepak Gupta)
CHIEF JUSTICE

Sd/-

(Sanjay Agrawal)
JUDGE

Anu