

Andreza

**IN THE HIGH COURT OF BOMBAY AT GOA**  
**CUSTOM APPEAL NO. 3 OF 2017**

Twenty First Century Iron & Steel Ltd. ...Appellants  
*Versus*  
Commissioner of Customs, Central Excised & ...Respondents  
Service Tax

---

**Mr. Rajiva Srivastava, Advocate, for the Appellants.**  
**Mr. C. A. Ferreira, Advocate for the Respondents.**

---

**CORAM: G.S. PATEL &**  
**NUTAN D. SARDESSAI, JJ**  
**DATED: 11th September 2017**

**PC:-**

1. Mr. Srivastava, learned Advocate on behalf of the Appellants, states that a pre-deposit in the amount of Rs.11,18,700/- will be made on or before 11th October 2017. Subject to that deposit being made in full and by that date, the Appeal will stand allowed in terms of prayer clause (ii) and the matter will be remanded to the Tribunal with a request to hear the Appeal on merits as expeditiously as possible.

2. If the amount is not deposited in full by that date, this Order will stand recalled and the present Appeal will stand dismissed with costs quantified at Rs.50,000/-, a figure fairly suggested by Mr. Srivastava.

3. As regards the Bank Guarantees, it is not in dispute that these have not been renewed and are no longer valid. The original Bank Guarantees will be returned to Mr. Srivastava for the Appellants within a period of four weeks from today.

**NUTAN D. SARDESSAI J.**

**G. S. PATEL J.**