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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CUSTOM APPEAL NO.67 OF 2016

Ravindrakumar Ramkrishan Garg ...Appellant
vs.
Union of India and others ...Respondents

Mr.Ashok Singh for the appellant
None for the respondent

CORAM : A.S.OKA, &
RIYAZ I. CHAGLA,JJ.
DATE : SEPTEMBER 11, 2017

P.C.:

1 By this appeal, the appellant has taken an exception to the orders passed by the Customs, Excise and Service Tax Appellate Tribunal (for short `Appellate Tribunal').

2 Being aggrieved by the order passed by the Commissioner of Customs (Export), Jawaharlal Nehru Port Trust of imposing penalty under section 112 of the Customs Act,1962, an appeal was preferred by the petitioner before the Appellate Tribunal. As the appellant did not make pre-deposit of 7.5% of the penalty amount, a notice was issued to the appellant. The case of the appellant was that the case would be governed by section 129-A of the Customs Act,1962 as it stood prior to its amendment. By order dated 29th June 2015, the Appellate Tribunal dismissed the application made by the appellant seeking waiver of deposit of 7.5% of the amount of

penalty and directed the appellant to deposit a sum equivalent to 7.5% of the total penalty imposed within a period of four weeks from the said date. As the appellant did not deposit the mandatory amount, by order dated 17th August 2015, the Appellate Tribunal dismissed the Appeal. These are the orders which are impugned in this appeal.

3 Only submission made by the learned counsel for the appellant is that the appeal would be governed by the provisions of law as prevailing on 6th August 2014 and therefore, requirement of mandatory deposit of 7.5% will not apply. This issue is already settled against the appellant by a decision of a Division Bench of this Court in the case of Nimbus Communications Limited vs. Commissioner of Sales Tax, Mumbai-IV[1].

4 The learned counsel for the appellant states that he has not received any instructions to seek extension of time to make mandatory pre-deposit. In view of law laid down by the Division Bench, no substantial question of law arises. There is no merit in the appeal and the same is dismissed.

(RIYAZ I. CHAGLA,J.) (A.S.OKA,J.)

1 2016 (44) S.T.R. 578 (Bom)