

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

CENTRAL EXCISE APPEAL No. 3 of 2017

JUDGMENT: (*Per VRS,J*)

The petitioner has come up with the above appeal, challenging an order of the CESTAT dismissing an application for waiver of the pre-deposit condition.

2. Heard Mr. K. Bharat Ram, learned counsel for the appellant.

3. With effect from 06.08.2014, the statutory provisions underwent a change, making it compulsory for any appellant to deposit 75% of the demand, as a pre-condition for entertaining an appeal. Before 06.08.2014, an element of discretion was vested with the appellate authority to grant waiver of the pre-deposit condition in entirety or partly. Now, the discretion has been taken away.

4. When the statute does not confer a jurisdiction upon the Tribunal to waive the pre-deposit condition, the Tribunal has no alternative, except to reject the prayer. Therefore, no question of law arises for consideration. Hence, the appeal is dismissed.

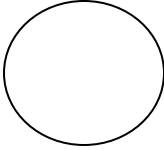
Consequently, miscellaneous petitions if any pending in the appeal shall stand dismissed. There shall be no order as to costs.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J.

2nd February, 2017
cbs





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