**THE HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY**

**AND**

**THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM**

**C.E.A.No. 6 OF 2017**

**DATED 09TH NOVEMBER, 2017**

Between:

The Commissioner of Customs, Central Excise &
Services Tax, Hyderabad – II Commissionerate,
L.B. Stadium Road, Basheerbagh,
Hyderabad … Appellant

AND

M/s. Vishwa Infrastructure & Services Pvt. Ltd.,
1-11-256/C/24, Plot No. 24,
Gagan Vihar Colony, Begumpet,
Hyderabad – 500016 … Respondent

Counsel for the appellant : Smt. Sundari R. Pisupati

Counsel for the respondent : --

THE COURT MADE THE FOLLOWING

**JUDGMENT:** (*per Hon'ble Sri Justice C.V.Nagarjuna Reddy*)

This appeal by Revenue is filed against order dated 07-01-2014 of the Customs, Excise & Service Tax Appellate Tribunal, Circuit Bench at Hyderabad (for short, 'the Tribunal'), whereby it granted waiver of pre-deposit in full and stay of all further proceedings for realization of the assessed liability pending the appeal.

2. A perusal of the order under appeal shows that the aforementioned relief was granted by the Tribunal based on its earlier order dated 31-12-2013 in Stay Application No. 309/2012 in S.T. Appeal No. 501/2012.

3. At the hearing, Smt. Sundari R. Pisupati, learned senior standing counsel appearing for the appellant, has placed before us order dated 01-04-2014 in C.E.A.No. 44 of 2014 arising out of order dated 31-12-2013 in S.T. Appeal No. 501 of 2012. By the said order, a Division Bench of this Court dismissed the appeal on the reasoning that the discretion exercised by the Tribunal is not arbitrary or capricious. Further, the appellant itself filed a tabular statement showing that in as many as 22 cases, the Tribunal passed the similar order. Nothing is shown before us to the effect that the appellant filed any appeals in any of the said cases. Though learned senior

standing counsel submitted that the facts in S.T. Appeal No. 501 of 2012 and that in the present case are different, no material in support of her submission has been filed. As the very order, which constituted the basis for the Tribunal to pass the order under appeal, has been confirmed by the Division Bench in C.E.A.No. 44 of 2014, we do not find any merit in this appeal.

4. The appeal is accordingly dismissed. The Tribunal shall however make endeavour to dispose of the appeal as expeditiously as possible and not later than six months from the date of receipt of a copy of this judgment.

***C.V.NAGARJUNA REDDY, J.***

***CHALLA KODANDA RAM, J.***

Date: 09-11-2017.
JSK