IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CEA No. 7 of 2017
Date of decision :06.12.2018

Commissioner Central Excise and Service Tax Chandigarh-II

..... Appellant

Versus

Ind Swift Ltd.

..... Respondent

CORAM: HON’BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL

Present: Mr. Sharan Sethi, Senior Standing Counsel for the appellant.
Mr.Surjit Bhadu, Advocate for the respondent.

AJAY KUMAR MITTAL, J.

1. A challenge in this appeal under Section 35G of the Central Excise Act, 1944 is made against the orders dated 4.8.2016 and 17.10.2016, Annexures A-2 and A-3, passed by the Customs, Excise and Service Tax Appellate Tribunal, New Delhi Circuit Bench at Chandigarh (in short, `the Tribunal’).

2. Learned counsel for the appellant submitted that the Tribunal had erred in entertaining the appeal without the pre-deposit.

3. On the other hand, learned counsel for the respondent submitted that during the pendency of appeal, the main appeal has been allowed on 5.12.2018.

Accordingly, it was prayed that the appeal has been rendered infructuous.

4. Learned counsel for the appellant submitted that he has no instructions in this regard.

5. In view of the above, the present appeal is disposed of as having been rendered infructuous. However, it is clarified that in case something survives in the appeal, the appellant would be at liberty to apply for revival of the same.

(AJAY KUMAR MITTAL)
JUDGE

December 6, 2018
KD

(MANJARI NEHRU KAUL)
JUDGE

Whether speaking / reasoned: Yes / No
Whether Reportable: Yes / No