

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 24.10.2019

CORAM

THE HONOURABLE DR.JUSTICE VINEET KOTHARI ACTING CHIEF JUSTICE
AND
THE HONOURABLE MR.JUSTICE C.SARAVANAN

C.M.A.No.2315 of 2017
and
C.M.P.No.12389 of 2017

M/s.Chola Textiles Process,
Kulavilakku Village,
Minnampalayam Post,
Sivagiri, Via Erode District.

Appellant

Versus

1. The Customs Excise and Service
Tax Appellate Tribunal,
South Zonal Bench, 1st Floor
Shastri Bhavan Annexe,
Haddows Road, Chennai 600 006.

2. The Commissioner of Central Excise,
No.1, Foulks Compound,
Anaimeedu, Salem 636 001.

Respondents

Prayer: Civil Miscellaneous Appeal filed under Section 35 of the Central Excise Act, 1944 against the order dated 14.7.2005 passed by the Customs, Excise and Service Tax Appellate Tribunal, Chennai Bench, Chennai in Stay Order No.639 of 2005.

For appellant : Mr.T.Ramesh
For Respondents : Mr.A.P.Srinivas, CGSC

JUDGMENT

(Judgment of the court was made by C.SARAVANAN, J.)

The Assessee is on Appeal aggrieved by the order passed by the CESTAT directing it to deposit the duty amount of Rs.4,58,182/- within six weeks and report compliance.

2. Aggrieved by the same order, it appears that the Appellant had already filed Writ Petition which was dismissed as not maintainable and the Appellant was given liberty to file an Appeal under Section 35 of the Customs Act and thus, the present Appeal has been filed.

3. The issue pertains to the year 1998. The Central Excise Act has been amended in the year 2014 and as per the amended provisions, it is sufficient if 10% of the disputed amount is deposited to proceed under Section 35 of the Act. Consequently, we dispose of this Appeal with a direction to the Appellant to deposit 10% of the tax demanded, within a period of four weeks from today. On such deposit, we request, the learned Tribunal to take up the Appeal on file and dispose of the same within a period of six months thereafter.

4. With the above observation, the Civil Miscellaneous Appeal is disposed of. No costs. The connected Miscellaneous Petition is closed.

-s/d-

Assistant Registrar (CS-I)

True Copy

Sub-Assistant Registrar

ssk.

To:

1. The Customs Excise and Service
Tax Appellate Tribunal,
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+1 CC to Mr.T.Ramesh, Advocate sr 88925
+1 CC to Mr.A.P.Srinivas, Advocate sr 89142.

C.M.A.No.2315 of 2017

SS(CO)
SP(21/11/2019)