S/L 64
16.11.2021
Court. No. 2
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WPA 5028 of 2021
M/s. Coal Mines Provident Fund Organization.
Vs.
The Union of India & Anr.
(Through Video Conference)

Mr. Kallol Guha Thakurata
... For the petitioner

Mr. K. K. Maiti
... For the respondents

Heard both the parties.

Petitioner is the coal mines provident fund organization and the relief petitioner is asking in this writ petition that it should be allowed to file appeal against the adjudication order before the Customs Excise Service Tax Appellate Tribunal without making pre-deposit as condition precedent for filing appeal. Petitioner submits that petitioner is exempted from making pre-deposit by relying on an order of this court dated 7th November, 2019 in the case of The Commissioner, Coal Mines Provident Fund Organization Versus Union of India & Anr.(WP 945 of 2015) and on perusal of which I find that such submission of the petitioner is totally incorrect. The learned judge in the said case has never held that the petitioner is exempted from making pre-deposit in filing such appeal before the Customs Excise Service Tax Appellate Tribunal, and on perusal of the said order, I find that the submission of the learned advocate for the petitioner is totally incorrect. Court has not even given its opinion or view on the issue of whether the petitioner is exempted from pre-deposit or not in filing such type of appeal. The petitioner submits that petitioner is a statutory body and prays for one opportunity of hearing before the Customs Excise Service Tax Appellate Tribunal, Eastern Regional Bench, Kolkata to satisfy the said Appellate Tribunal on the question of pre-deposit. Considering such submission of the petitioner, I find that there is no merit in this writ petition.

The writ petition being WPA 5028 of 2021 is dismissed.

(Md. Nizamuddin, J.)