IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-15954-2023
Date of decision: 27.07.2023

Varinder Kumar

.....Petitioner

Versus

Union of India and others

....Respondents

CORAM:HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA

Present: Mr. Sandeep Goyal, Advocate,
for the petitioner.

Mr. Tajinder Kumar Joshi, Senior Standing Counsel,
for the respondents.

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Ritu Bahri, J.

1. Petitioner is seeking quashing of the orders dated 05.12.2022 (Annexures P-5 and P-6) passed by respondent No.2-Commissioner (Appeals) Central Goods and Services Tax, Commissionerate, whereby his (petitioner's) appeal has been dismissed on account of non deposit of pre-deposit as per Section 35F of the Central Excise Act, 1944.

2. Learned counsel for the petitioner states that the petitioner will deposit the pre-deposit.

3. As per section 35F of the Central Excise Act, 1944, pre-deposit is mandatory requirement for entertaining an appeal under the said Act. However, keeping in view that this is the only ground for rejecting the appeal, one more opportunity can be granted to the petitioner to comply with the provisions of Section 35F of the Act.

4. In view of the said fact, the impugned order is set aside and one

opportunity is granted to the petitioner to deposit the amount of pre-deposit as per Section 35 of the aforesaid Act. On deposit of the said amount, the Commissioner (Appeals) will decide the appeal, filed by the petitioner, on merits, in accordance with law.

5. Disposed of accordingly.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

27.07.2023
ajp

Whether speaking/reasoned: Yes/No
Whether reportable : Yes/No