ORDER O – 391

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (CENTRAL EXCISE)
ORIGINAL SIDE

CEXA/11/2016
IA NO: GA/1/2016 (OLD NO; GA/2025/2016)
GOPAL AGARWAL
VERSUS
COMMISSIONER OF CENTRAL EXCISE, BOLPUR COMMISSIONERATE

BEFORE :

THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
AND
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ

Date : 1st March 2024.

Appearance:

Mr. K.K.Maity, Advocate
Mr. Abhradip Maity, Advocate
... for the respondent.

1. Case called out. None appears for the appellant to press the appeal. Sri K. K. Maity, learned senior standing counsel for the respondent is present.

2. This appeal has been filed praying to set aside the order dated 18.12.2023 in Excise Appeal Nos.: E/75815, 75817 & 75818/2015 (Order No.: FO/A/75753-75755/2015) passed by the Customs, Excise & Service Tax Appellate Tribunal, Kolkata, Eastern Zonal Bench: Kolkata. The aforesaid impugned order is reproduced below:-

> " *None present for the applicant.*
>
> *2. Heard the Ld. A.R. for the Revenue.*

> *3. The ld. A.R. for the Revenue submits that in spite of issuance of defect memo for compliance with the condition of pre-deposit of 7.5% of duty as the appeal has been filed after 6th August, 2014, the Appellant did not comply with the said defect memo. He submits that in view of amended Section 35F of Central Excise Act, 1944, the appellant is required to deposit the said amount. It is his submission that as the Appellant had not complied with the said provision, their appeals are liable for dismissal.*
>
> *3. We find force in the submission of the ld. A.R. for the Revenue. Accordingly, we dismiss their appeals for non-compliance with the provisions of Section 35F of the Central Excise Act, 1944. Appeals dismissed."*

3. We find that no substantial question of law is involved in the impugned order of the Tribunal. Therefore, the appeal is dismissed at the admission stage.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

S. Kumar