

F. No. 01/05/Circular/CESTAT/2015-CR
Customs Excise and Service Tax Appellate Tribunal
West Block No 2, R. K. Puram, New Delhi-110 066

Date: 05.07.2018

Circular

The Hon'ble High Court of Delhi vide order dt. 31.05.2018 passed in Writ Petition (Civil) No. 4551/2017 (M/s Santani Sales Organization Vs CESTAT, Delhi & Ors.) set aside the order and direction of the Tribunal. The Hon'ble Court also quashed the Circular dated 27.04.2017 of the Tribunal issued on the basis of Larger Bench decision dated 20.04.2017 (In Re: Quantum of Mandatory Deposit).

In their order dated 31.05.2018, the Hon'ble High Court further directed that the appellants while preferring second appeal before the Tribunal are required to deposit 10% of the amount of duty/penalty as confirmed by the Appellate Authority inclusive of 7.5% pre-deposit made for the first appeal and that 10% would not be in addition to and over and above 7.5% of pre-deposit made for the first appeal.

The Hon'ble Court also rejected the contention of the petitioner that provisions of section 35F of the Central Excise Act does not apply to Service Tax appeals in pre-deposit cases.

Therefore, in compliance of the above directions of the Hon'ble High Court of Delhi, the Circular dated 27.04.2017 stands rescinded and all the concerned are hereby directed to ensure strict compliance of the said order of the Hon'ble High Court of Delhi.


Mohinder Singh
Dy. Registrar(Judl)

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05/07/18
Technical Officer,
CESTAT