

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH, CHENNAI**

E/350 to 354/2009

[arising out of Order-in-Original No.03/2009(Commissioner), dated 27.02.2009 passed by the Commissioner of Customs & Central Excise, Salem]

S. MUTHUSAMY
S.JANAKI
M. KRISHNAKUMAR
P.R. SHANMUGAM
S. SUNDARAM

APPELLANT

Versus

COMMISSIONER OF CENTRAL EXCISE, SALEM

RESPONDENT

Appearance:

For the Appellant Shri S. Balagopal, Cons.
For the Respondent Shri K.P. Muralidharan, AC (AR)

CORAM:

Hon'be Smt. Sulekha Beevi C.S, Member (Judicial)
Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of hearing/decision **17-08-2017**

FINAL ORDER NO. 41777-41781/2017

Per Bench:

The above appellants came up for hearing as per the published list. On a perusal of the records, it is seen that the Appeal No.E/00349/2009 filed by M/s. Swathy Industry, who is the main appellant was dismissed by the Tribunal for non-compliance of pre-deposit. Pursuant to Stay Order No.70 to 75/2010, dated 01.02.2010 passed in all the above appeals i.e., for Appeal Nos. E/00349 to 00354/2009, directed the main appellant to pre-deposit a sum of Rs.1 crores within a period of eight weeks from the date of the order and on such compliance, the pre-deposit within regard to the partners/other appellants would stand waived. It was specifically stated that on any

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failure to comply with the above direction shall result in vacating of stay and dismissal of all the appeals without any prior notice. The main appellant, litigated the matter of pre-deposit ^{of upto 2} in the Apex court, ~~and~~ the stay order of the Tribunal had not been modified. Thereafter, the main appeal i.e., M/s. Swathy Industry [i.e., Appeal No.E/00349/2009] was dismissed for non-compliance of pre-deposit. However, the appeals filed by the partners were not listed and remained to continue in the files of the Tribunal. In such circumstances, due to failure of compliance of pre-deposit order by the main appellant, all the appeals filed by the remaining appellants are also dismissed.

(Dictated and pronounced in open court)



(MADHU MOHAN DAMODHAR)
MEMBER (TECHNICAL)



(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)

ksr
21-08-2016



प्रमाणित प्रति / Certified True Copy
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सहायक पंजीकार / Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकारम / (CESTAT)
चेन्नै / Chennai