

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

**Excise Restoration of Appeal No. 50472 of 2021  
IN  
Defect Diary No. 52759 of 2019**

(Arising out of Order-in-Original No. 14-15/Pr. Commr/CEX/BPL-IV/2019 dated 21.06.2019 passed by Principal Commissioner, GST & Central Excise, Bhopal)

**Ravi Kale**

Ex- Director of M/s Anil Tyre Co. Ltd.  
Resident of Pratap Ward, Near Dhuni Maharaj Temple Tikari  
Betul (M.P.)

**..... Appellant**

VERSUS

**Principal Commissioner, CGST  
Central Excise, Bhopal**

35-C, GST Bhawan, Arera Hills, Jail Road  
Bhopal -462011

**..... Respondent**

**APPEARANCE:**

Shri Jitin Singhal, Advocate for the Appellant  
Shri O.P. Bisht, Authorized Representative of the Department

**CORAM: HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT  
HON'BLE MR. P. V. SUBBA RAO, MEMBER (TECHNICAL)**

**DEFECT MISCELLANEOUS ORDER NO. 133/2021**

**DATE OF HEARING: October 11, 2021**

**JUSTICE DILIP GUPTA**

The appeal was dismissed by an order dated 04.02.2020 for the reason that the Appellant did not make the statutory pre-deposit. The writ petition filed by the Appellant was also dismissed by the Madhya Pradesh High Court by order dated 19.11.2020.

2. Thereafter, the appellant filed a special leave petition No. 2178 of 2021 before the Supreme Court and the following order was passed.

“ Heard learned Counsel for the petitioner.

We decline to interfere in this Special Leave Petitions. The Special Leave Petitions are dismissed accordingly.

However, we grant four weeks’ time to the petitioner to avail the option of pre-deposit as prescribed by the statute. If pre-deposit amount is deposited within time as aforesaid, the appeal shall be restored and proceeded as per law.

If the pre-deposit amount is not deposited within four weeks from now as per the liberty given in terms of this order, the appeal filed by the concerned petitioner be deemed to have been dismissed for non-prosecution/non-payment of pre-deposit.

Pending applications, if any, stand disposed of. ”

3. The appellant has moved an application stating therein that the requisite amount was deposited on 20.07.2021.

4. Learned Authorized Representative appearing for the Department has stated that the amount has been deposited, as is clear from the communication dated 22.07.2021 sent by the Superintendent Range, Betul.

5. In view of the aforesaid, the appeal shall have to be heard. List it in due course.

(Order dictated and pronounced in the open Court)

**(JUSTICE DILIP GUPTA)  
PRESIDENT**

**(P. V. SUBBA RAO)  
MEMBER (TECHNICAL)**