

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

PRINCIPAL BENCH

Excise Restoration of Appeal Application No. 50471 of 2021

(on behalf of the appellant)

In

Defect Appeal Diary No. 52687 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)

Sheonarayan Verma Alias Sam Verma

....Appellant

Consultant, M/s Mischigan Rubber (India) Limited

Resident of VIP House,

Opposite Rukmani Balaji Temple,

Betul Bazar, Betul (M.P.)

VERSUS

**Principal Commissioner, GST And
Central Excise, Bhopal**

.....Respondent

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

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)**

DATE OF HEARING/DECISION: 12/10/2021

DEFECT MISCELLANEOUS ORDER NO. 147/2021

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. 2493 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.

(Dictated and pronounced in open Court)

(JUSTICE DILIP GUPTA)
PRESIDENT

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

RM