

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

**PRINCIPAL BENCH – COURT NO. III**

**Excise Restoration of Appeal Application No. 50475 of 2021**  
 (on behalf of the appellant)  
**in**  
**Defect Appeal Diary No. 52688 of 2019**

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

**Mahesh Verma**

Ex-Managing Director of  
 M/s Mischigan Rubber (India) Limited,  
 Resident of Pratap Ward,  
 Tikari, Betul (M.P.)

**Appellant**

VERSUS

**Principal Commissioner, Goods & Service  
 Tax & Central Excise, Bhopal**

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

**Respondent**

**Appearance**

Shri Jitin Singhal, Advocate – for the appellant.

Shri Sanjay Kumar Singh, Authorized Representative – for the Respondent.

**CORAM : HON'BLE MR. ANIL CHOUDHARY, MEMBER (JUDICIAL)**  
**HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)**

**DATE OF HEARING/DECISION : 29/10/2021**

**Defect Miscellaneous Order No. 160/2021**

**Anil Choudhary:**

The appeal was dismissed at defect stage by this Tribunal vide order dated February 04, 2020. Thereafter the appellant after being unsuccessful in the High Court preferred SLP before the

Hon'ble Supreme Court and by order dated July 12, 2021 in SLP Civil Appeal No. 2165 of 2021. The Hon'ble Supreme Court granted opportunity to make pre-deposit within four weeks and if such deposit is made, the appeal shall be restored and proceeded as per law.

2. Learned Counsel informs that they have deposited the amount on July 20, 2021 which is within the time allowed and such deposit further acknowledged by the Revenue as per confirmation letter of the Range Superintendent dated July 22, 2021.

3. Accordingly, this appeal is restored to its original number. Registry is directed to register the appeal and put up for hearing in due course.

(Dictated & pronounced in open Court)

**(Anil Choudhary)**  
**Member (Judicial)**

**(P.V. Subba Rao)**  
**Member (Technical)**

RM