

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
CUSTOMS APPEAL BRANCH

Appeal No. C/ 314 /2007

Date 29/01/2008

Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
IMAM RAJA
S/O MEHENDI HASSAN, R/O D-177, GALI NO -5/3,
NOOR-E-IIAHI, DELHI

IMAM RAJA

Appellant

Vs

C.C. NEW DELHI (IMPORT & GENERAL)

Respondent

I am directed to transmit herewith a certified copy of Final order No. *C/508* Customs dated *22/08* passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax

Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

C.C. NEW DELHI (IMPORT & GENERAL)

NEW CUSTOM HOUSE, NEAR I.G.I. AIRPORT, NEW
DELHI 110037.

2. Adv. / Consult

MR.PRABHJIT JAUHAR, ADV

N-41 CONNAUGHT CIRCUS, NEW DELHI

3. S.D.R.

4. J.C.D.R.

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, marg. 43, saket, New

7. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301

9. R.Venkatraman Constt. 44-B, S.Suncity, Ghaziabad -

10. Nidheshak publications, I.P.Estate, new Delhi

11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,

12. Co, Law Institution

13. TAX INDIA, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Office Copy

15. Guard file

[Signature]
Assistant Registrar
(Customs Appeal Branch)

1 MOHD ABAD ALI

S/O MOHARRAM ALI, R/O D-264, GALI NO-4 NOOR-E-IIAHI, DELHI

Issued on 1/2/08

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST BLOCK-II, R.K. PURAM, PRINCIPAL BENCH, NEW DELHI,
COURT NO. 1**

Customs Appeal No. 314 of 2007

Date of Hearing/ Decision: 22.01.2008

For approval and signature:

Hon'ble Mr. Justice S.N. Jha, President
Hon'ble Mr. T.K. Jayaraman, Member (Technical)

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1. Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982. :
 2. Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not? :
 3. Whether Their Lordships wish to see the fair copy of the Order? :
 4. Whether Order is to be circulated to the Departmental authorities? :
-

Mr. Imam Raja ...Appellant
[None]

Vs.

CC, New Delhi ...Respondent
[Rep. by Mr. R.K. Verma, DR]

Coram: Hon'ble Justice Mr. S.N. Jha, President
Hon'ble Mr. T.K. Jayaraman, Member [Technical]

Final ORDER C/E/08

Per: Justice S.N. Jha:

By order dated 02.07.2007, a Bench of this Tribunal directed the appellant to pre-deposit the sum of Rs. 3 lacs on the point of waiver of the requirement of pre-deposit of the amount of tax etc. The appellant moved the Hon'ble Delhi High Court in Writ Petition (C) No. 6259/07 and by order dated 24.08.2007, the amount of pre-deposit was reduced to Rs.1 lakh and the appellant was directed to deposit the said amount on or before 31st December 2007. In view of the order of

the Hon'ble High Court, vide order dated 27.08.2007 this appeal was fixed for 02.01.2008 for compliance. No compliance was reported on 02.01.2008 as stated by the learned Departmental Representative and the case was passed over.

2. When we took up the matter today, our attention was drawn to the fact that notice of appeal hearing has been returned unserved with an endorsement that the addressee could not be traced. It appears that the appellant is not interested in pursuing the matter. We are of the view that the appellant, being well aware of the order of the Hon'ble Delhi High Court which, as a matter of fact, was passed ^{by} at ~~by~~ instance, it was not necessary to serve any notice on the point of pre-deposit. The appellant was obliged to pre-deposit the amount pursuant to the order of the Hon'ble High Court, by 31.12.2007 and if he has failed to do so, the appeal has to be dismissed as not maintainable.

3. Appeal stands dismissed accordingly. It is, however, made clear if the appellant has already deposited the said amount by 31.12.2007 as directed by the Hon'ble High Court, he may apply for revival of the appeal.

(Order dictated and pronounced in the open Court)

[Justice S.N. Jha]
President

[T.K. Jayaraman]
Member [Technical]

[Pant]