

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

Appeal No. E/565 /2010 - EX[DB]

Date 07/07/2011

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

To :
M/S HITESH KUMAR M. PATEL,
IN FRONT OF CHURCH, BALOD. DISTT. DURG.
M/S HITESH KUMAR M. PATEL,

Appellant
Vs
Respondent

C.C.E. RAIPUR

I am directed to transmit herewith a certified copy of **Final order No.507/ 2011 EX[DB]** dated 13-6-11
passed by the Tribunal under **Section 35-C(1) of Central Excises Act, 1944**


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent
C.C.E. RAIPUR
CENTRAL EXCISE BUILDING,
DHAMTARI ROAD, TIKRAPARA,
RAIPUR 492001.
2. Adv. / Consult
MR.L.P. ASTHANA & MS REENA KHAIR
R-163, SECOND FLOOR, GREATER KAILASH-I, NEW DELHI - 110 048.
3. C.D.R
4. Bar association, CESTAT, New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New Delhi
6. M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -
7. Company Law Institute of India Pvt Ltd., No.2 (Old No. 36), Vaithyaram Street, T. Nagar, Chennai - 17
8. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road,
Ahmedabad-15
10. LAWCRUX Advisors Pvt Ltd. LAW House.1-8.Sector - 10, Faridabad 121003 (Harvana)
11. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road,
Vasant Kunj, New Delhi - 110070
12. Office Copy
13. Guard file
14. HON'BLE PRESIDENT.


Assistant Registrar
(Excise Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi - 110
066.
Principal Bench, New Delhi**

COURT NO. I

**DATE OF HEARING : 13/06/2011.
DATE OF DECISION : 13/06/2011.**

Excise Appeal No. 565 of 2010

[Arising out of the Order-in-Appeal No. 24/RPR-II/2009 dated 17/12/2009 passed by The Commissioner (Appeals-II), Customs & Central Excise, Raipur.]

For Approval and signature :

Hon'ble Shri Justice R.M.S. Khandeparkar, President
Hon'ble Shri Rakesh Kumar, Member (Technical)

1. Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982? : *Yes*
2. Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not? : *No*
3. Whether their Lordships wish to see the fair copy of the order? : *Yes*
4. Whether order is to be circulated to the Department Authorities? : *Yes*

Shri Hitesh Kumar M. Patel

Appellants

Versus

CCE, Raipur

Respondent

Appearance

Shri L.P. Asthana, Advocate - for the Appellants.

Shri R.K. Verma, Authorized Representative (DR) - for the Respondent.

CORAM : **Hon'ble Shri Justice R.M.S. Khandeparkar, President**
Hon'ble Shri Rakesh Kumar, Member (Technical)

Per. Shri Justice R.M.S. Khandeparkar :-

Heard advocate for the appellants and DR for the respondent. The order regarding the requirement of pre-deposit has not been complied with. Apart from submitting that the appellants are not in a position to deposit the amount, no other ground being disclosed for failure to comply with the requirement of deposit, the consequences as contemplated under the provisions of law comprised under Section 35F of the Central Excise Act, 1944 ^{are bound to follow.} In view of failure to comply with the requirement of pre-deposit. Being so, we are left with no alternative then to dismiss the appeal in terms of Section 35F of the Central Excise Act. The appeal is accordingly dismissed.

**(Justice R.M.S. Khandeparkar)
President**

**(Rakesh Kumar)
Member (Technical)**

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