

**IN THE CUSTOMS, EXCISE AND SERVICE TAX  
APPELLATE TRIBUNAL, NEW DELHI  
PRINCIPAL BENCH, COURT NO. I**

**Diary No. 51145 /2017  
E/ 51325/2017**

**M/s. Shree Marwal Sewashram**

**Appellant**

**Vs.**

**Commissioner of Central Excise  
Indore**

**Respondent**

**Appearance:**

**None for the Appellants**

**Shri R K Mishra, AR for the Respondent**

**CORAM:**

**Hon'ble Mr. Justice (Dr.) Satish Chandra, President**

**Hon'ble Mr. V. Padmanabhan, Member (Technical)**

Date of Hearing/ Decision: 02.08.2017

**FINAL ORDER No. 55733/17**

**Per: Justice (Dr.) Satish Chandra:**

None appeared on behalf of the appellant-assessee.

2. In the instant case, the appeal has been filed without making mandatory pre-deposit. Notice for removing defect was issued by the Registry. In response, the appellant have sent a letter dated 7.7.2017 and has informed that pre-deposit is not possible due to financial crises. A request is being made for waiver of pre-deposit.

3. By considering all the facts and circumstances of the case, it appears that pre-deposit is a mandatory condition under section 35F of the Central Excise Act, 1944 and same cannot be waived. When pre-deposit is not made, then the appeal is not maintainable.

4. In the result, appeal filed by the appellant is dismissed as not maintainable.

(Dictated and pronounced in the open court)

**( V. Padmanabhan )**  
**Member (Technical)**

SS

**(Justice (Dr.) Satish Chandra)**  
**President**