

which was again rejected vide Misc. Order No. 51160/2016 dated 29.08.16.

2. In the meanwhile the appellant had also challenged the stay order before the Hon'ble High Court of Delhi who vide their order dated 03.07.18 reduced the amount of pre-deposit to 7.5% of the amount claimed as demand towards interest liability. The Order of dismissal of Appeal for non compliance was also set aside and the Tribunal was directed to proceed for disposal of the Appeal on merits after ascertaining the factum of pre-deposit of the amount. The said pre-deposit was required to be made within a period of 4 weeks from the date of passing of the Order of the Hon'ble High Court .

3. Instead of depositing the amount in question as directed by the Hon'ble High Court, the appellant have now further filed the present two Miscellaneous Applications. The first application is on the ground that the amount of interest is not quantified and as such the appellant was unable to deposit 7.5% of the same. The second application is for impleading IGL as one of the parties in the Appeal as they deposited the principal amount.

4. After hearing both the sides I find that the appellant's Appeal is required to be decided on merits after satisfying about the pre-deposit of the amount directed to be deposited by the Hon'ble Delhi High Court. Admittedly, the appellant have not deposited the amount in question. I further note that the interest amount stands mentioned in the first stay Order of the Tribunal and is available on records. As such failure on the part of the appellant to deposit the amount in question leads to non compliance of the Hon'ble Delhi High Court's Order in which case their Appeal cannot be heard on

merits. There is a clear direction by the Hon'ble High Court of Delhi to dispose of the Appeal on merits after satisfying itself about the pre-deposit of the amount required by the Court. Inasmuch as the appellant have not honoured the directions of the Hon'ble Delhi High Court, their Appeal cannot be heard and is accordingly dismissed.

5. Inasmuch as the first application stands rejected, the second application to implead the member IGL cannot be entertained. Otherwise also, I note that the tax stands confirmed alongwith the confirmation of interest and imposition of penalty upon the appellant in question and not against IGL. Merely because IGL has paid the tax amount to the appellant and have deposited the same on behalf of the appellant by itself cannot be a ground to implead them in the present proceedings which are exclusively against the appellant. In view of the above both the applications are rejected.

[Dictated and pronounced in the open Court]

(ARCHANA WADHWA)
MEMBER (JUDICIAL)

D.J.