IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
EAST REGIONAL BENCH : KOLKATA

SP-75341/18
& Ex.Appeal No.75563/18

(Arising out of Order-in-Original No.46/CCE/CEX/RKL/2017-18 dated 29.11.2017 passed by the Commissioner of Central Excise & GST, Rourkela)

M/s Jindal Steel & Power Ltd.

Applicant (s)/Appellant (s)

Vs.

Commr. of Central Excise, Rourkela

Respondent (s)

Appearance:

Shri Ravi Raghava,, Adv. & Shri D. Sen, Adv. for the Appellant (s)
Shri S. S. Chattopadhyay, Supdt. (A.R.) for the Revenue(s)

CORAM:
HON'BLE SHRI JUSTICE (DR.) SATISH CHANDRA, PRESIDENT
HON'BLE SHRI C. J. MATHEW, TECHNICAL MEMBER

Date of Hearing : 19.03.2018
Date of Decision : 19.03.2018

ORDER NO.SO/75443/F/O/75632/2018

Per Dr. Satish Chandra.

By this present stay application, the appellant has made a request that the duty demand may be stayed.

2. Shri Ravi Raghavan, ld.Counsel for the appellant, submits that his client is suffering with acute shortage of fund, for which, he is unable to make pre-deposit. He further submits that the relevant period is prior to amendment where the pre-deposit has not been made mandatorily.

3. On the other hand, Shri S. S. Chattopadhayay, ld. D.R. for the Revenue, submits that the impugned order was passed on 29.11.2017 and condition of the pre-deposit cannot be waived.

4. After hearing both sides and on perusal of record, we are of the view that the appellant will have to make pre-deposit as required by law at the rate of 7.5%. When pre-deposit has not been made, then, the appeal as well as the stay petition are dismissed.

(Dictated and pronounced in the open court.)

Sd/
(C.J.Mathew)
Member (Technical)

Sd/
(Justice Dr. Satish Chandra)
President

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