

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
EASTERN ZONAL BENCH: KOLKATA**

Ex.Appeal Nos.77616,77617 & 77618/18

(Arising out of Order-in-Appeal No.54/GHY/CE(A)/GHY/2017 dated 16.06.2017 passed by Commr. (Appeals) of Central Excise, Customs & Service Tax, Kolkata)

M/s Brahmaputra Rolling Mills
M/s Brahmaputra TMT Bars
M/s Brahmaputra Tubular Pvt. Ltd.

Applicant (s)/Appellant (s)

Vs.

Commr. of Central Excise, Cus. & Service Tax, Guwahati
Respondent (s)

Appearance:

Shri S. Bagaria, Advocate for the Appellants(s)
Shri A. K. Biswas, Supdt. (AR) for the Revenue

CORAM:

HON'BLE SHRI P.K.CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE SHRI V. PADMANABHAN, MEMBER (TECHNICAL)

Date of Hearing : 14.11.2018

Date of Decision : 14.11.2018

ORDER NO...FO/A/76943-76945/2018

Per Bench :

The present Defect Memo has been issued by the Registry to the appellants/applicants for non-deposit of mandatory pre-deposit of 7.5% of duty demanded. But the applicants have not deposited the said amount till date. From the record, it is seen that many opportunities have been given to them to deposit the amount in terms of Section 35F of the Central Excise Act, 1944. But on every occasion, they prayed for time instead of reporting compliance of the mandatory pre-deposit amount.

2. As the appellants have not complied with the condition of the Section 35F of the Central Excise Act, 1944, the appeals are not maintainable and the same are dismissed as non-maintainable.

(Dictated and pronounced in the open court)

Sd/
(P.K.Choudhary)
Member (Judicial)
mm

Sd/
(V.Padmanabhan)
Member (Technical)