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

Ex.Appeal Nos.76217/18

Arising out of Order-in-Appeal No.18-19/CE/RKL-GST/2017 dt. 26.10.2017 passed by Central Excise, Customs, BBSR

Shri Ganesh Kumar Sharma

Applicant (s)/Appellant (s)

Vs.

Commr. of Central Excise & S. Tax, Rourkela

Respondent (s)

Appearance:

None for the Appellant (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 : 29.11.2018
Date of Decision : 29.11.2018

ORDER NO. FO/A/77018/2018

Per Bench :

When the matter was called, none appeared on behalf of the appellant despite notice. We have heard Shri A.K.Biswas, ld.D.R. for the Revenue.

2. At the outset, it is seen that the appellant is in appeal for imposition of penalty of Rs.5 lakhs. We find from the record that the appellant has deposited 7.5% of duty to hear the appeal before the lower appellate authority. Now, before the Tribunal, he is required to deposit another 2.5% of duty. Defect Memo has also been issued to them on 05.06.2018 for payment of 2.5% of duty, which has not been deposited as on date by the appellant.

2. As the appellants have not complied with the condition of Section 35F of the Central Excise Act, 1944, the appeal is dismissed as non-maintainable under Section 35F of the Central Excise Act, 1944.

(Dictated and pronounced in the open court.

Sd/	**Sd/**
(V.Padmanabhan)	**(P. K. Choudhary)**
Member (Technical)	**Member (Judicial)**

mm