

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

Ex.Appeal Nos.76669,76715,76716/17

Arising out of Order-in-Original
Nos.09/Commissioner/CE/Haldia/Adjn./2017 dated 19.06.2017,
08/Commissioner/CE/Haldia/Adjn./2017 dated 15.06.2017 both passed
by Central Excise & Service Tax, Haldia

M/s JVL Refinery
Shri S.N.Jhunjhunwala

Applicant (s)/Appellant (s)

Vs.

Commr. of Central Excise & S. Tax, Haldia

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/77026-77028/2018

Per Bench :

When the matters were called, none appeared on behalf of the appellants despite notice. We have heard Shri A.K.Biswas, Id.D.R. for the Revenue.

2. After going through the record, we find that the appellant had mentioned before the Tribunal on 01.12.2017 that they have already deposited the substantial amount towards the mandatory predeposit and requested time for depositing the remaining amount. The Bench had granted further period of four weeks. However, again on 14.03.2018, the appellants filed an application taking the same ground and sought for further time for making predeposit of the remaining

amount. Today, the cases were listed for reporting compliance of the predeposit. But there is no representation/intimation from the appellants. It is made clear 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/
(V.Padmanabhan)
Member (Technical)
mm

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