

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

REGIONAL BENCH - COURT NO.2

Excise Miscellaneous Application No.75824 of 2017 (Stay)

(On behalf of Appellant)

And

Excise Appeal No.76539 of 2017

(Arising out of Order-in-Original No.07/Commr Audit/CEX/RKL/2016-17 dated 30.03.2017 passed by Commissioner(Audit), Commissionerate of Central Excise, Customs & Service Tax, Bhubaneswar.)

M/s. Jagannath Sponge Pvt.Ltd.

(Unit-II, Pada Jampali, Rajgangpur, Sundergarh, Orisha-770017.)

...Appellant

VERSUS

Commissioner, CGST & CX, Rourkela Commissionerate

.....Respondent

(KK-42, Civil Township, Rourkela, Odisha.)

WITH

Excise Miscellaneous Application No.75825 of 2017 (Stay)

(On behalf of Appellant)

And

Excise Appeal No.76540 of 2017

(Arising out of Order-in-Original No.07/Commr Audit/CEX/RKL/2016-17 dated 30.03.2017 passed by Commissioner(Audit), Commissionerate of Central Excise, Customs & Service Tax, Bhubaneswar.)

Mr. Arun Kumar Dadhichi, Ex-Director

M/s. Jagannath Sponge Pvt.Ltd

(Near Durga Mandir, Talkiparam, Rajgangpur, Sundergarh, Odisha-770017.)

...Appellant

VERSUS

Commissioner, CGST & CX, Rourkela Commissionerate

.....Respondent

(KK-42, Civil Township, Rourkela, Odisha.)

AND

Excise Miscellaneous Application No.75826 of 2017 (Stay)

(On behalf of Appellant)

And
Excise Appeal No.76541 of 2017

(Arising out of Order-in-Original No.07/Commr Audit/CEX/RKL/2016-17 dated 30.03.2017 passed by Commissioner(Audit), Commissionerate of Central Excise, Customs & Service Tax, Bhubaneswar.)

Mr. Sanjeev Kumar Kapoor, Managing Director
M/s. Jagannath Sponge Pvt.Ltd

(Unit-II, Pada Jampali, Rajgangpur, Sundergarh, Odisha-771007.)

...Appellant

VERSUS

Commissioner, CGST & CX, Rourkela Commissionerate

.....Respondent

(KK-42, Civil Township, Rourkela, Odisha.)

APPEARANCE

NONE for the Appellant (s)

Ms.Suman & Shri S.K.Jha, Authorized Representative for the Revenue

CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER(TECHNICAL)

MISCELLANEOUS ORDER NO. 75663-75665/2025
FINAL ORDER NO. 77386-77388/2025

DATE OF HEARING : 11.09.2025
DATE OF DECISION : 11.09.2025

Per : R. MURALIDHAR :

Noting that the Appellants have not fulfilled the pre-deposit condition, an order was passed on 03.07.2025 to fulfill these condition by 31.08.2025. It was made clear in the order that if they fail to fulfill the same, the matter will be dealt on 11.09.2025 i.e. today, based on the facts available on records.

2. We find that the Appellants have not fulfilled the pre-deposit condition. Accordingly, we dismiss the Appeals on the ground of non-

fulfillment of the pre-deposit condition. Stay Petitions are also dismissed.

(Dictated and pronounced in the open Court.)

Sd/
(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

sm