

(1996) 02 AHC CK 0102

In the Allahabad High Court

Case No : Civil Miscellaneous Write Petition No. 251 of 1994

K.S. Steel Works

APPELLANT

Vs

Union of India (UOI)

RESPONDENT

Date of Decision : 26-02-1996

Acts Referred:

Citation : (1996) 83 ELT 29

Hon'ble Judges : Om Prakash, J;M.C. Agrawal, J

Bench : Division Bench

Final Decision : Allowed

Judgement

1. The short contention of the petitioner is that against the order of the adjudicating authority an appeal was filed before the Appellate Tribunal and then a pre-deposit for filing the appeal directed by the Tribunal was, made to the extent of rupees one lakh. It is said that the appeal has already been disposed of and the order of the adjudicating authority has been set aside and the matter has been remanded to the adjudicating authority by the Appellate Tribunal.

2. It is in this backdrop, the counsel for the petitioner states that the petitioner has become entitled to refund of rupees one lakh. We see no objection to the submission being made by the petitioner. On these facts the petitioner has become entitled to refund of rupees one lakh as no demand existed after the order of the adjudicating authority was set aside.

3. The petitioner, therefore, succeeds and is allowed. Respondent No. 2 is directed to refund rupees one lakh representing the pre-deposit made by the petitioner within two weeks from the date a certified copy of this order is produced before him by the petitioner.