(1994) 07 DEL CK 0061

In the Delhi High Court

Case No : C.W. Petition No. 3003/94 and C.M. 5664/94

Magadh Steel Products APPELLANT

Vs

Collector of C. Ex. RESPONDENT

Date of Decision : 20-07-1994

Acts Referred:

Citation : (2003) 162 ELT 36

Hon'ble Judges : Devinder Gupta, J;D.P Wadhwa, J

Bench : Division Bench

Advocate : S.K. Mahajan, for the Appellant;

Final Decision : Dismissed

Judgement

1. The petitioner filed an appeal before the Customs, Excise and Gold (Control) Appellate Tribunal against order dated 8-9-1993 of the Collector of Central Excise, Patna. By this order the Collector of Central Excise fixed duty of amount of only Rs. 33 lakhs and had also imposed penalty of Rs. 5 lakhs on the petitioner. The petitioner filed an application before the Appellate Tribunal seeking exemption from paying the duty as well as the penalty. The Tribunal by order dated 25-3-1994 required the petitioner to predeposit the amount of Rs. 15 lakhs on or before 31-5-94 arid at the same time dispensed with the deposit and penalty. The matter was listed before the Appellate Tribunal for 15-6-1994 to see if the order has been complied with or not. Instead the petitioner filed a review application before the Tribunal which was dismissed on 15-6-1994. However, the Tribunal extended the time for deposit of the duty for a further period of four weeks. For reporting the compliance the matter is to come up on 21-7-1994 Mr. Mahajan contends that the order dated 15-6-1994 was passed without proper opportunity to the petitioner inasmuch as the learned counsel had sought adjournment which request the Appellate Tribunal declined. The time for depositing of the duty had already expired and if the counsel was out of station another arrangement could have been made.

2. We have gone through the order of the Tribunal dated 25-3-1994 as well as review order dated 15-6-1994. We do not find any infirmity in the order. The petition is dismissed.

