**(2020) 09 SIK CK 0007**

**In the Sikkim High Court**

**Case No :** Writ Petition (C) No. 20 Of 2018, I.A. No. 05 Of 2020

Sikkim Organics APPELLANT

Vs

Union Of India And Others RESPONDENT

**Date of Decision :** 19-09-2020

**Acts Referred:**
Central Excise Act, 1944 — Section 35(F)

**Citation :** (2020) 09 SIK CK 0007

**Hon'ble Judges :** Arup Kumar Goswami, CJ;Meenakshi Madan Rai, J

**Bench :** Division Bench

**Advocate :** Jorgay Namka, B.K Gupta, Sangita Pradhan

**Final Decision :** Dismissed

## Judgement

Arup Kumar Goswami, CJ

Heard Mr. Jorgay Namka, learned Counsel for the petitioner. Also heard Mr. B.K Gupta and Ms. Sangita Pradhan, learned Counsel appearing for the respondents.

By filing this I.A no.05/2020, the petitioner makes the following prayer:-

"In the facts and circumstances stated herein above, it is therefore, most respectfully prayed that this Hon'ble Court may be pleased to take on records the receipts for having deposited the amount stipulated under Section 35F of the Central Excise Act, 1944 by the petitioner and thereafter pass necessary order/s directing the Ld. Customs, Excise & Service Tax Appellate Tribunal, Kolkata, Eastern Zonal Bench, Kolkata to consider the issue of the petitioner having deposited the pre-deposit amount of Rs.2,53,41,100/- as stipulated under Section 35F of the Central excise Act, 1944 as this Hon'ble Court may deem fit and proper and/or pass any other order/s/direction as your Lordships deem fit and proper for the ends of justice."

The writ petition filed by the petitioner being W.P. (C) No.20/ 2018 was dismissed by an order dated 04.03.2019, taking a view that Record of Proceedings through

 

Video Conferencing the learned Customs, Excise and Service Tax Appellate Tribunal, Kolkata was justified in dismissing the appeal filed by the petitioner on the ground that while filing the appeal before the Appellate Tribunal, the petitioner did not deposit the amount as required under Section 35F of the Central Excise Act, 1944.

In view of the above position, we are of the opinion that this I.A is misconceived. Accordingly, I.A no.05/2020 stands dismissed.

 