

Trimurthy Enterprises Vs. Commissioner of Customs

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SooperKanoon Citation : sooperkanoon.com/17229

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Nov-25-1999

Reported in : (2000)(118)ELT445Tri(Mum.)bai

Appellant : Trimurthy Enterprises

Respondent : Commissioner of Customs

Judgement :

1. This is an application for early hearing of the appeal. In the appeal, an application for stay was filed and by our Order No.C-II/162/98-WZB, dated 15-1-1999, we have dismissed the stay application. Early hearing has been sought on the ground that principles of natural justice had not been followed in passing the impugned order by the adjudicating authority. On instruction from the appellant, the Id. Counsel informs us that the firm's turnover is over Rs. One crore. The amount involved is Rs. Two lakhs or penalty. Nothing prevented the applicant from depositing 2% of the turnover viz. Rs. Two lakhs and agitate the matter. We are, therefore, of the view that it is not a fit case for early hearing inasmuch as there are 30,000 appeals are pending before the Tribunal. No genuine ground is made out for out of turn hearing of this appeal. The Misc. application stands dismissed.