R.B. Poly Sacks Vs. Commissioner of Central Excise

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Nov-23-2000

Reported in : (2001)(127)ELT549TriDel

Appellant : R.B. Poly Sacks

Respondent : Commissioner of Central Excise

Judgement :
1. In this case the appellants vide Stay Order No. S/757/2000-NB(SM) dated 10-10-2000 of this Bench were directed to make a deposit of Rs. 1,38,4627- on or before 21-11-2000. The matter is listed today for reporting compliance of the direction of the pre-deposit. The aforesaid order dated 10-10-2000 was passed in the open Court in the presence of Shri A.L. Upadhyay, Advocate for the Appellants.

2. Today when the matter is called, the appellants are not represented.

I have heard Shri R.C. Sankhla, JDR for the Respondent. The appellants have sent a communication dated 18-11-2000 in which it is requested that the Stay Order dated 10-10-2000 may be modified and appeal may be heard without asking for any deposit of the duty. I have considered these submissions. As already stated, the order dated 10-10-2000 for pre-deposit was made in the presence of ld. Advocate of the appellants.

The date of reporting compliance for pre-deposit i.e., 23-11-2000 is also known to the appellants, as the same was declared in the open Court in the presence of ld. Advocate for the appellants. The Stay Order dated 10-10-2000 is a detailed speaking order. On consideration of the submissions of the appellants, I find no grounds to waive the predeposit of the duty amount as already directed. Since the appellants have not carried out the direction of the pre-deposit, their appeal is dismissed under Section 35F of the Central Excise Act, 1944.