Rajeev Kumar JaIn Vs. Commissioner of Customs, Kandla

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Oct-23-2001

Appellant : Rajeev Kumar Jain

Respondent : Commissioner of Customs, Kandla

Judgement :

1. By order passed on 26.7.2001, after hearing the applicant's counsel, the bench directed deposit of Rs. 2.50 lakhs out of the penalty imposed on the applicant of Rs. 5.00 lakhs.

2. Compliance was to be reported to day, but on the counsel for the applicant mentioning that an application for modification has been field in the meantime, we took up the application itself for disposal.

The only ground in the application for modification of the order if that the applicant's financial hardship. The applicant, after its resignation from Hi-Tech Drugs Ltd in September, 1997 has been working in various capacities drawing an insubstantial salary. He has deposited Rs. 90,000/-.

3. All these facts would no doubt have been within the knowledge of the applicant and therefore of his advocate, when the matte was argued.

Counsel for the applicant is not able to explain why financial hardship was not even specified as a ground in the stay applicant in and was not orally raised before the Tribunal. This is not a case where as a result of the subsequent happening the financial hardship has arisen. There being no change in the circumstances of the applicant whatsoever, we cannot permit such piecemeal argument. We therefore decline to make any change in our stay order but give the applicant a period 15 days from to day within which it should make the deposit.