

Ess Ess Metals Enterprises Vs. Cce

Ess Ess Metals Enterprises Vs. Cce

SooperKanoon Citation : sooperkanoon.com/32526

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Oct-06-2003

Reported in : (2003)(111)LC706Tri(Delhi)

Judge : A T V.K., P Chacko

Appellant : Ess Ess Metals Enterprises

Respondent : Cce

Judgement :

1. M/s. Ess Ess Metal Enterprises were directed, vide Stay Order No.S/167/2003-NB(C) dated 15.5.2003 to deposit an amount of Rs. 50 lakh within 8 weeks and the matter was to come up for reporting compliance on 29.7.2003. Subsequently, the appellants moved Delhi High Court, which vide order dated 31.7.2003 in Civil Writ Petition No. 4580/2003, directed them to deposit a sum of Rs. 20 lakh instead of Rs. 50 lakh, directed by the Tribunal, on or before 30.9.2003.

2. Shri Pradeep Kumar Accountant, submitted that the appellants have filed a SLP before the Hon'ble Supreme Court of India, which is pending. He, therefore, requested that the matter may be kept pending.

3. Shri D.N. Choudhary, learned DR, on the other hand, submitted that the Delhi High Court has directed the appellants to deposit Rs. 20 lakh on or before 30.9.2003 and as they have not deposited the same, the appeal should be rejected for non-compliance with the directions of the Delhi High Court particularly

in absence of Stay granted by the Hon'ble Supreme Court.

4. We have considered the submissions of both the sides. The Hon'ble Delhi High Court has directed the appellants to deposit Rs. 20 lakh on or before 30.9.2003. The appellants have not deposited the said amount on the date specified by the Hon'ble Delhi High Court. They have also not brought on record any Stay granted by the Hon'ble Supreme Court.

We, therefore, dismiss their appeal for non-compliance with the order passed by the Delhi High Court.

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com