

**Dipas Engineering Vs. Commissioner of Customs**

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**SooperKanoon Citation :** [sooperkanoon.com/34653](http://sooperkanoon.com/34653)

**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

**Decided On :** Mar-22-2004

**Judge :** J Balasundaram, M T K.D.

**Appellant :** Dipas Engineering

**Respondent :** Commissioner of Customs

**Judgement :**

1. In this case vide Interim Order No. 1188/88 WRB dt. 4.8.88 the Bench directed the appellants herein to furnish a bank guarantee for the differential duty amount of Rs. 2,81,500.20 within four weeks.

Subsequently, they moved the miscellaneous application seeking release of the imported goods namely stainless steel sheets for utilization in the manufacture of chemical process equipments stating that they were not in a position to comply with the requirement of furnishing of bank guarantee due to refusal of the bank to give the guarantee. This application was disposed of vide Order No. 436/90 WRB dt. 2.4.1990, vacating the stay granted but Fixing the appeal for hearing on 30.4.1990, after waiving the condition of pre-deposit for furnishing the bank guarantee. By order No. 632/90/WRB dt. 30.4.1990, the bench directed the Court Receiver appointed in Lavad Case No. 837/88 to file an Affidavit giving the time frame and the measures proposed to be taken for ensuring the end use of the imported materials as per Notification No. 150/81 and also to give a bond, undertaking to comply with the condition of the notification and also offering proper security in the event that the imported materials are not utilized for the intended

purpose within the time frame agreed to by him. The Bench directed that the security should be acceptable to safeguard the Revenue, since the goods are not under the control and custody of the Customs.

2. When the case was called, today none appears for the appellants in spite of notice. The directions of the Bench cited above, have also not been shown to have been implemented. Hence, the appeal is dismissed for non-compliance with the directions of the Bench as contained order No.632/90/WRB dt. 30.4.1990.

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