

**Beta Naphthol Limited Vs. Cegat**

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**SooperKanoon Citation :** [sooperkanoon.com/508652](http://sooperkanoon.com/508652)

**Court :** Madhya Pradesh

**Decided On :** Jul-04-1991

**Reported in :** 1992(38)ECC258; 1996(83)ELT36(MP)

**Judge :** V.D. Gyani and ;V.S. Kokje, JJ.

**Appeal No. :** M.P. No. 497/91

**Appellant :** Beta Naphthol Limited

**Respondent :** Cegat

**Advocate for Def. :** B.G. Neema, Standing Counsel

**Advocate for Pet/Ap. :** A.M. Mathur and ;C.B. Patne, Advs.

**Judgement :**

ORDER

**V.S. Kokje, J.**

1. In this petition, the petitioners have challenged an order of the Customs, Excise & Gold (Control) Appellate Tribunal (Special Bench) (for short 'the CEGAT') imposing condition of deposit of Rs. 7 lakh 89 thousand (7,89,000/-) for grant of stay against recovery.

2. A show cause notice was issued in this petition to the respondents and Shri B.G. Neema, the learned Standing Counsel for the Union of India, appears on behalf of the respondents. Shri A.M. Mathur, learned counsel for the petitioner submits that in exercise of its jurisdiction to waive pre-deposit or not, the CEGAT has to act judiciously and cannot act arbitrarily. According to Shri Mathur the order of the CEGAT is completely arbitrary and betrays non-application of mind to the relevant circumstances of the case. Shri Neema refutes these submissions and submits that the normal procedure is to file an appeal before the CEGAT after depositing the amount demanded, which is under challenge.

3. It is a discretion of the CEGAT whether to waive the condition of pre-deposit or not and to what extent it should be waived. We find that the CEGAT had granted three months' time for deposit and that order has been stayed by this Court in the month of April, 1991. In the circumstances of the case, if we go into the merits of the case, disposal of the case would be delayed further. The ends of justice would be served if a direction is made to the CEGAT to dispose of the appeal before it within stipulated time. We, therefore, direct that the respondent No. 1 shell dispose of finally the appeal, in which the impugned order dated 10-1-1991 (Annexure K to the petition) was passed, expeditiously. The condition of pre-deposit shall remain waived till the final disposal of the appeal by the CEGAT. The petitioners are directed to appear before the CEGAT to take notice of the date of hearing on 15-7-1991. The petitioners shall also submit to the CEGAT a certified copy of this order. It is expected that the appeal shall be disposed of as soon as possible preferably within a month from 15-7-1991.

4. A certified copy of this order be given today on payment of usual charges.