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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Sep-06-1995

Reported in : (1996)(85)ELT108TriDel

Appellant : Baldev Krishan

Respondent : Collector of Customs

Judgement :

1. Arguing on the application for modification of the stay order by which the applicants were directed to deposit Rs. 75,000/ out of the total penalty amount of Rs. 2 lakhs, Sh. M. Ganeshan, learned Counsel submits that the applicant is suffering from a type of cancer and is undergoing regular Medical treatment in hospital at Patiala and it is also extremely difficult to meet the medical expenses. He refers to the medical certificate and prescriptions filed alongwith the Misc.

application. He offers house property at Patiala standing in the name of the applicant to cover the balance of Rs. 50,000/ as Rs. 25,000/ has already been deposited by the applicant. He therefore, prays that either the Bench dispense with the requirement of pre-deposit of penalty of Rs.50,000/ or modify the order so as to accept the security in the form of house property in the name of the applicant.

2. The learned DR Sh. Das strongly opposes the modification of the order on the ground that illness of the applicant was considered by the Bench even at the time of passing of original stay order and the illness or old age cannot be a ground in itself to modify the order already passed which is only for pre-deposit of a part

amount of the entire penalty amount.

3. We have considered the submissions of both the sides carefully.

Having particular regard to the nature of illness of the applicant, we direct the applicant to deposit further Rs. 15,000/ within a period of 8 weeks from today and on such deposit being made, the requirement of pre-deposit of the balance penalty amount is dispensed with and its recovery stayed till the disposal of the appeal. Failure to comply with this order will result in rejection of the appeal without further notice. Matter to come up for compliance on 15-11-1995.

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