

SUPREME COURT OF INDIA

Mukesh Kumar Gupta

Vs

Commissioner of Customs & C.Excise

C.A.No.6639 of 2008

(Lokeshwar Singh Panta and Aftab Alam JJ.)

10.11.2008

ORDER

1. Leave granted.

2. This appeal by special leave is directed against the judgment and order dated 7.10.2005 passed by the High court of Judicature at Allahabad in Civil Misc. Writ Petition No.1362 of 2005 and final judgment and order dated 16.11.2005 passed by the Customs, Excise & Service Tax Appellate Tribunal, New Delhi being final order No.946 of 2005-Cus in appeal No. C/639 of 2005.

3. In the facts and circumstances of the case, we set aside the Order dated 16th November, 2005 passed by the Appellate Tribunal in Appeal No. 639 of 2005 dismissing the appeal of the appellant for default of the payment of the pre deposit of the penalty amount of Rs.10,00,000/- subject to the condition that the appellant shall deposit a sum of Rs.4,50,000/- (Rupees Four lacs fifty thousand only) in addition to Rs.50,000/- stated to have already been deposited within a period of four months from the date of receipt of the copy of this order as a condition precedent on pre-deposit of the amount. On deposit of the said amount, the appeal shall be restored to its original number and decided on merits by the Tribunal.

4. The appellant was directed to pay a sum of Rs.10,000/- to the Supreme Court Legal Services Committee as per the direction of this Court dated 25th April, 2008 entitling him to file the Rejoinder Affidavit within two weeks. Since, we are disposing of the appeal in the aforesaid terms, we, in the interest of justice, order that the appellant is not required to deposit the said amount, if already not deposited. The appeal stands disposed of in the above terms.