

One of our client had an excise issue. A show cause notice was issued and religiously got confirmed by an order in original in December 2008. Now just the sequence of the events...

29.12.08 Date of Order in Original confirming the demand and imposing penalty.

09.06.09 Tribunal hears the Stay Petition and orders pre deposit of entire duty.

Jul-09 Writ Petition filed in Nagpur HC against the pre deposit ordered.

07.08.09 Admission hearing before Nagpur HC. Got adjourned.

21.08.09 Admission hearing before Nagpur HC.

04.09.09 Final hearing before Nagpur HC.

07.09.09 WP dismissed by HC, refusing to interfere with the interim order of the CESTAT.

07.10.09 Appearance before the CESTAT seeking time to pre – deposit.

29.01.10 Compliance before the CESTAT. Offer to furnish bank guarantee instead of cash payment of PD. Tribunal refuses and grants time to pay.

Feb-10 WP filed in Nagpur bench of the HC, against this rejection of offer of Bank Guarantee by CESTAT.

26.03.10 Admission hearing in HC, Nagpur.

09.04.10 Admission hearing in HC, Nagpur.

12.04.10 Reporting Compliance before CESTAT seeking further time.

16.04.10 Final hearing before Nagpur HC. Nagpur HC dismisses WP and Rs.5,44,70.146 paid as Pre deposit.

31.12.10 Early hearing petition comes up for hearing in Tribunal and early hearing granted on 24.03.11.

24.03.11 Final hearing comes up before CESTAT, Mumbai. Hearing adjourned to 12.05.11.

12.05.11 Final hearing comes up before CESTAT, Mumbai .Tribunal adjourns the hearing to 07.07.11,

07.07.11 Final hearing comes up before CESTAT, Mumbai

Appeal Allowed.

The above sequence of events are 100% unadulterated facts. This is not a one – off case but one of the casualties of this pre deposit menace! This narration is not to comment on the merits of the case but only to give a visibility about the “endless road” of litigations (especially avoidable), this pre deposit menace could create!