

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH

DEFECT DIARY NO. 50409 OF 2021

Rakesh Kumar Hariram Agarwal

....Appellant

Versus

Commissioner, CGST- Dehradun

...Respondent

APPEARANCE:

Shri Rakesh Kumar Agarwal, Managing Director for the Appellant
Shri Rakesh Agarwal, Authorized Representative of the Department

**CORAM: HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P.V.SUBBA RAO, MEMBER (TECHNICAL)**

DATE OF HEARING: 14/09/2021

ORDERSHEET

In regard to the objection raised regarding pre deposit, the appellant has placed the letter dated August 25, 2021 and in particular to paragraph 2. It has been stated that the subject matter is under litigation before the National Company Law Tribunal, Mumbai regarding the admissibility of the demand and in this connection, reliance has been placed upon a decision of the Supreme Court.

2. Shri. Rakesh Kumar Agarwal, appearing for the appellant states that he does not have the copy of the decision at the moment and therefore, the matter may be adjourned.

3. Shri Rakesh Agarwal, learned Authorized Representative appearing for the Department states that copy of the application dated August 25, 2021 has not been supplied to the Department.

4. Shri Rakesh Kumar Agarwal shall furnish a copy of this application by mail to the learned Authorized Representative, who may seek instruction within two weeks. List on **October 11, 2021.**

(JUSTICE DILIP GUPTA)
PRESIDENT

(P.V.SUBBA RAO)
MEMBER (TECHNICAL)

Archana