

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

PRINCIPAL BENCH,
COURT NO. I

**DEFECT DIARY CUSTOMS CONDONATION OF DELAY
APPLICATION NO. 50085 OF 2021**
(on behalf of appellant)

in
DEFECT DIARY CUSTOMS APPEAL NO. 50471 OF 2019

**M/s Diamond Entertainment
Technologies Pvt. Ltd.**

Appellant

VERSUS

The Commissioner, CGST,
Dehradun.

Respondent

Appearance

Shri Praveen Kumar, Advocate – for the appellant.

Shri O.P. Bisht, Authorized Representative (DR) – for the Respondent.

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

DATE OF HEARING : 05/03/2021.

ORDERSHEET

This appeal was filed in the office on February 15, 2019 with a delay of about 218 days and without making the statutory pre-deposit. A request for waiver of pre-deposit was made which was declined by the Tribunal by order dated April 4, 2019. Thereafter, the appellant stated that he desired to approach the High Court. The High Court ultimately dismissed the writ-petition and even the Special Leave Petition filed by the appellant before the Supreme Court was dismissed. When the matter came up before the Tribunal on December 10, 2019, the appellant prayed for three months time to make the pre-deposit. Time was

granted by the Tribunal and the matter was directed to be listed on March 10, 2020.

2. The matter has been listed today after a period of almost one year, but the pre-deposit has not been made. We were inclined to dismiss the appeal because of failure to comply with the statutory requirement of pre-deposit, but learned Counsel for the appellant stated that sometime may be given to make the pre-deposit.

3. We very reluctantly grant one month to the appellant to make the pre-deposit, but make it clear that in case the pre-deposit is not made during this period, the appeal shall be dismissed on the next date of hearing. List on **April 9, 2021**.

(JUSTICE DILIP GUPTA)
PRESIDENT

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