

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

PRINCIPAL BENCH,
COURT NO. II

Diary No. 504712019 with 502012019 (MISC.)

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

Appellant

VERSUS

Commissioner, CGST,
Dehradun.

Respondent

Appearance

Shri Shekhar, Advocate – for the appellant.

Shri Rakesh Kumar, Authorized Representative (DR) – for the Respondent.

DATE OF HEARING : 10/12/2019.

ORDER

The learned Counsel for the appellant states that as regards the prayer for pre-deposit they had approached the Hon'ble High Court and subsequently the Hon'ble Supreme Court and by order dated 2 December 2019 the Apex court have denied to grant any relief and dismissed their SLP.

2. The learned Counsel further mentions that the adjudicated demand is approximate Rs. 5 crores which is due to denial of exemption under Notification No. 50/2003-CE, due to some dispute on the part of the plot numbers whether falling with the specified area for exemption or not. Learned Counsel also informs the factory is lying closed since the year 2015 and accordingly they are having difficulty for cash flow and accordingly prays for three months time for making pre-deposit. In the circumstances, we grant three months time for making pre-deposit. The appellant is directed to file monthly reports in the registry with

regard to the pre-deposits made by them with a copy to learned Departmental Representative. Put up on **10 March 2020**.

(Anil Choudhary)
Member (Judicial)

(C.L. Mahar)
Member (Technical)

PK