

SL. No.	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGE'S ORDERS
			<p><b><u>CEXA /7/2026</u></b></p> <p>Naveen Kumar  .....Appellant</p> <p style="text-align: center;"><b>Versus</b></p> <p>The Commissioner Central Goods and Services Tax and Another  --Respondents</p> <p><b><u>Hon'ble Manoj Kumar Gupta, C. J.</u></b>  <b><u>Hon'ble Subhash Upadhyay, J.</u></b></p> <p>1. Mr. Rohit Arora, learned counsel for the appellant.</p> <p>2. Mr. Shobhit Saharia, learned counsel for the respondents.</p> <p>3. Having heard learned counsel for parties, the appeal is admitted on following substantial questions of law: -</p> <p style="padding-left: 40px;"><i>"(i) Whether in the facts and circumstances of the instant case, CESTAT is justified in dismissing the appeal ignoring the amount deposited by the appellant during pendency of the appeal.</i></p> <p style="padding-left: 40px;"><i>(ii) Whether in case, the entire amount required to be deposited for maintaining the appeal before Commissioner (Appeals) and CESTAT had been deposited, the CESTAT should have considered the issues on merits rather than confining itself only to the order of Commissioner (Appeals)."</i></p> <p>4. Mr. Shobhit Saharia, learned counsel for</p>

the Revenue seeks time to obtain instructions in respect of Circular dated 09.07.2018 issued by Custom Excise and Service Tax Appellate Tribunal, New Delhi clarifying that the requirement of deposit of 10% of the amount of duty/penalty while filing the Second Appeal is inclusive of 7.5% pre-deposit to be made before the First Appellate Court.

5. List in the next week.

**(Subhash Upadhyay, J.) (Manoj Kumar Gupta, C.J.)**

09.06.2026

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Kaushal/pp