

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION  
CIVIL APPEAL NO. 3229 OF 2015  
(Arising out of SLP (C) No.25935 of 2013)

M/S SMI ELECTROWIRE PVT. LTD. & ANR. ... Appellants

VERSUS

COMMISSIONER OF CENTRAL EXCISE F. & ORS. ... Respondents

O R D E R

Leave granted.

Heard Mr. Naraender Singh, learned counsel for the appellants and Mr. K. Radhakrishnan, learned senior counsel for the respondents.

Having heard learned counsel for the parties, we are inclined to reduce the amount as directed under Section 35F of the Central Excise Act, 1944 towards the pre-deposit. Be it noted, the tribunal has directed the appellant to deposit Rs.75,00,000/- as a condition precedent for hearing of the appeal. Being aggrieved, the appellant had preferred CEA No.5 of 2013 (O&M) before the High Court of Punjab and Haryana at Chandigarh which had declined to interfere.

In our considered opinion, if the appellant deposits a sum of Rs.40,00,000/- (Rupees forty lacs only) before the Customs, Excise and Service Tax Appellate Tribunal within six weeks from today,

the appeal that has been dismissed by the Tribunal shall stand revived and be heard on merits. We may hasten to clarify that we have not expressed any opinion on the merits of the case.

The appeal is accordingly disposed of. There shall be no order as to costs.

.....,J.  
(Dipak Misra)

.....,J.  
(Prafulla C. Pant)

New Delhi;  
March 30, 2015.

ITEM NO.52

COURT NO.3

SECTION III

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s). 25935/2013

(Arising out of impugned final judgment and order dated 29/01/2013 in CEA No. 5/2013 passed by the High Court of Punjab & Haryana at Chandigarh)

M/S SMI ELECTROWIRE PVT. LTD. & ANR.

Petitioner(s)

VERSUS

COMMISSIONER OF CENTRAL EXCISE F. & ORS.

Respondent(s)

(with appln. (s) for exemption from filing c/c of the impugned judgment)

Date : 30/03/2015 This petition was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE DIPAK MISRA  
HON'BLE MR. JUSTICE PRAFULLA C. PANT

For Petitioner(s) Mr. Yadav Narender Singh, Adv.

For Respondent(s) Mr. S. Radhakrishnan, Sr. Adv.  
Mr. Zoheb Hossain, Adv.  
Mr. B. Krishna Prasad, Adv.  
Mr. Tara Chand Sharma, Adv.  
  
Mr. Debasis Misra, Adv.

UPON hearing the counsel the Court made the following  
O R D E R

Leave granted.

The appeal is disposed of in terms of the signed order.

(Gulshan Kumar Arora)  
Court Master

(H.S. Parasher)  
Court Master

(Signed order is placed on the file)