

**I.A No.05 of 2020**  
**IN**  
**WP(C) No.20 of 2018**

M/S SIKKIM ORGANICS

...APPLICANT

VERSUS

UNION OF INDIA AND OTHERS

...RESPONDENTS

Date: 19.09.2020

CORAM:

**HON'BLE MR. JUSTICE ARUP KUMAR GOSWAMI, CHIEF JUSTICE**  
**HON'BLE MRS. JUSTICE MEENAKSHI MADAN RAI, JUDGE**

...

*(ARUP KUMAR GOSWAMI, CJ)*

Heard Mr. Jorgay Namka, learned Counsel for the petitioner.  
Also heard Mr. B.K Gupta and Ms. Sangita Pradhan, learned Counsel  
appearing for the respondents.

By filing this I.A no.05/2020, the petitioner makes the following  
prayer:-

*"In the facts and circumstances stated herein above, it is  
therefore, most respectfully prayed that this Hon'ble Court may be  
pleased to take on records the receipts for having deposited the  
amount stipulated under Section 35F of the Central Excise Act, 1944  
by the petitioner and thereafter pass necessary order/s directing the  
Ld. Customs, Excise & Service Tax Appellate Tribunal, Kolkata, Eastern  
Zonal Bench, Kolkata to consider the issue of the petitioner having  
deposited the pre-deposit amount of Rs.2,53,41,100/- as stipulated  
under Section 35F of the Central excise Act, 1944 as this Hon'ble Court  
may deem fit and proper and/or pass any other order/s/direction as  
your Lordships deem fit and proper for the ends of justice."*

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The writ petition filed by the petitioner being W.P. (C) No.20/  
2018 was dismissed by an order dated 04.03.2019, taking a view that

**HIGH COURT OF SIKKIM**  
**Record of Proceedings through Video Conferencing**

the learned Customs, Excise and Service Tax Appellate Tribunal, Kolkata was justified in dismissing the appeal filed by the petitioner on the ground that while filing the appeal before the Appellate Tribunal, the petitioner did not deposit the amount as required under Section 35F of the Central Excise Act, 1944.

In view of the above position, we are of the opinion that this I.A is misconceived. Accordingly, I.A no.05/2020 stands dismissed.

MEENAKSHI  
MADAN RAI  
**Judge**

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**Chief Justice**

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