

IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

CEA No.65 of 2013

M/s Pelican Tobacco Co. Ltd.

... Appellant

vs.

Commissioner of Central Excise  
and Customs (Delhi-IV) & Anr.

.... Respondents

**CORAM: HON'BLE MR. JUSTICE RAJIVE BHALLA.  
HON'BLE MR. JUSTICE INDERJIT SINGH**

Present: Mr. Deepak Gupta, Advocate,  
for the appellant.

Ms. Ranjana Shahi, Advocate,  
for the respondent.

**RAJIVE BHALLA, J**

Counsel for the respondent states that the appellant has not deposited Rs.6.00 crores, which was a condition precedent to the notice issued in the appeal.

Counsel for the appellant is not in a position to deny the aforesaid fact and in fact, pleads no instructions.

We have considered the statement made by counsel for the respondent and are satisfied that the appellant has not deposited the amount of Rs.6.00 crores out of the total amount of Rs.63.00 crores demanded by the revenue.

In this view of the matter, we find no reason to entertain the appeal and dismiss the same accordingly.

(RAJIVE BHALLA)  
JUDGE

10.10.2013  
MONIKA

(INDERJIT SINGH)  
JUDGE