

CUSTOMS,EXCISE&SERVICE TAX APPELLATE TRIBUNAL  
PRINCIPAL BENCH,WEST BLOCK NO.2, R.K.PURAM,NEW DELHI-66.

**LARGER BENCH NOTICE**

**Subject/Issue** : Quantum of Mandatory Deposit in case of appeals preferred before CESTAT against Commissioner's (Appeals) order - 10% including Mandatory Deposit of 7.5% before Commissioner(Appeals) or 10% in addition to Mandatory Deposit before Commissioner (Appeals) - Ambiguity in view of contrary judgements of different Benches of CESTAT - Constitution of Larger Bench for uniformity in decision and resolution of the dispute arising out of contrary judgements - regd.

(Copies of Interim Order No.14/2015 dated 27/03/2015 of Principal Bench at New Delhi,I.O.No.284-300/2015 dated 01/07/2015, Misc. Order No.A/11211-11213/2016 dated 24/10/16 of Ahmedbad Bench, Final Order No.A/75948-75963/2016 dated 31/08/2016 of Kolkata Bench and CBEC Circular No.984/08/2014-CX dated 16.09.2014 are enclosed).

The matter is now listed for hearing before LARGER BENCH.

Take notice that the Larger Bench issue mentioned above has been fixed for hearing on **27.02.2017** at 10.30 A.M. before CESTAT, West Block No.2, R.K. Puram, New Delhi. In case matter not reached or otherwise, the same will be taken on subsequent date or as may be convenient to the Tribunal.

Dated:10/02/2017

  
(Technical Officer)

Copy to:-

1.Deputy Registrar/Asstt. Registrar, CESTAT, New Delhi, Mumbai, Chennai, Kolkata, Ahmedabad, Banglore, Allahabad, Hyderabad & Chandigarh for display on notice board and serving copy of the notice to the Regional Bar Associations.

2.Secretary, Bar Association, CESTAT, New Delhi, Mumbai, Chennai, Kolkata, Ahmedabad, Banglore, Allahabad, Hyderabad& Chandigarh.

3.S.D.R.

4.Computer Section: To Display on CESTAT Website.

5.Office Copy.

Note:If any party wants to submit written submission,please submit in triplicate well before the date of hearing.