

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO.3

Customs Appeal No.10143 of 2022

(Arising out of OIA-AHM-CUSTOM-000-APP-1072-1073-21-22 dated 30.11.2021 passed by
Commissioner of Customs – Ahmedabad)

Subhash Verma

HOUSE NO 395 VILLAGE MADANPUR DABAS,
NORTH WEST DELHI, NEW DELHI

.....Appellant

VERSUS

C.C., AHMEDABAD

CUSTOM HOUSE,
NEAR ALL INDIA RADIO NAVRANGPURA,
AHMEDABAD, GUJARAT

.....Respondent

WITH

Customs Appeal No.10144 of 2022

(Arising out of OIA-AHM-CUSTOM-000-APP-1072-1073-21-22 dated 30.11.2021 passed
by Commissioner of Customs – Ahmedabad)

Pawan Verma

S/O SUBHASH VERMA
HOUSE NO 395 VILLAGE MADANPUR DABAS,
NORTH WEST DELHI, NEW DELHI

.....Appellant

VERSUS

C.C., AHMEDABAD

CUSTOM HOUSE,
NEAR ALL INDIA RADIO NAVRANGPURA,
AHMEDABAD, GUJARAT

.....Respondent

APPEARANCE:

Shri. Rahul Gajera, Advocate for the Appellant

Shri. G. Kirupanandan, Superintendent (AR) for the Respondent

CORAM: HON'BLE MEMBER (TECHNICAL), MR. RAJU

Final Order No. A/ 12193-12194 /2022

DATE OF HEARING: 17.11.2022

DATE OF DECISION: 17.11.2022

RAJU

These two appeals are filed by the appellants against the order of Commissioner (Appeals) dismissing their appeal on the ground of non-payment of pre-deposit under Section 129E of Customs Act.

2. Learned Counsel for the appellants pointed out that now they have paid the requisite amount and therefore, the matter can be remanded to the Commissioner (Appeals) for decision on merits.

3. Considering the facts of the case and reason given by the Learned Counsel, I set aside the impugned order and remand the matters back to the Commissioner (Appeals) for decision on merit after verifying the pre-deposit claimed to have been made by the appellants. The Commissioner (Appeals) is advised to decide the issue within 6-week time on receipt of this order.

(Dictated & Pronounced in the open court)

Neha

(RAJU)
MEMBER (TECHNICAL)