

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD**

REGIONAL BENCH - COURT NO.II

Customs Appeal No.70249 of 2026

(Arising out of Order-in-Appeal No.278-Cus/APPL/LKO/2021 dated 18/10/2021 passed by Commissioner (Appeals) Customs, Central Excise & CGST, Lucknow)

M/s ILG Crown Leathers Pvt. Ltd.,Appellant
(117/H-1/304, Model Town,
Pandu Nagar, Kanpur-208005)

VERSUS

**Commissioner of Customs, Central Excise &
CGST, Lucknow**Respondent
(7-A, Ashok Marg, Hazratganj, Lucknow)

APPEARANCE:

Adjournment request for the Appellant
Shri Prashant Kumar, Authorised Representative for the Respondent

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

FINAL ORDER NO.70259/2026

DATE OF HEARING : 05 August, 2026
DATE OF DECISION : 05 August, 2026

SANJIV SRIVASTAVA:

This appeal is directed against Order-in-Appeal No.278-Cus/APPL/LKO/2021 dated 18/10/2021 passed by Commissioner (Appeals) Customs, Central Excise & CGST, Lucknow. By the impugned order following has been held:-

"I also find that the appellant has not submitted any evidence with regard to payment of pre-deposit by them as required under Section 129E (i) of the Customs Act, 1962, therefore, the Appeal is not even prima facie maintainable on this very count.

In view of above, I find no infirmity in the impugned order and reject the appeal on technical as well as substantive grounds, as discussed above, accordingly."

2.1 From the above impugned order, it is evident that Commissioner (Appeals) has dismissed the appeal of the appellant only for want of mandatory pre-deposit.

3.1 Through a written communication, Counsel for the appellant has requested for adjournment in the matter. As the issue involved in the present appeal is in a very narrow compass, the matter is taken into consideration on the basis of records and after hearing the learned Authorised Representative Shri Prashant Kumar appearing for the Respondent-Revenue.

4.1 I have considered the impugned orders along with the submissions made in appeal and during the course of argument.

4.2 I observe that the present appeal has been dismissed by the Commissioner (Appeals) for want of mandatory pre-deposit and appellant has now deposited the entire amount required to be deposited as mandatory pre-deposit for consideration of the appeal by this Tribunal i.e. 10% of the disputed amount as prescribed by Section 129E of the Customs Act, 1962, which is more than 7.5% which was required in terms of for consideration of appeal by First Appellate Authority.

4.3 As the impugned order do not considers the appeal filed by the appellant on merits, no decision has been rendered on merits by Commissioner (Appeals). Matter needs to be remanded back to the Commissioner (Appeals) for decision on merits.

4.4 I want to make it clear that appellant shall not withdraw any part of the pre-deposited amount or make a claim for any refund of this amount till the disposal of the appeal by the Commissioner (Appeals) in remand proceedings.

5.1 Appeal is allowed and matter is remanded back to Commissioner (Appeals) for denovo consideration.

5.2 Since the appeal has been quite old, Commissioner (Appeals) is directed to decide the appeal on merits of the case by following the principles of natural justice within three months from the date of receipt of this order.

(Dictated and pronounced in open court)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)