CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 20127 of 2016
Customs Miscellaneous Application No. 20153 of 2026

(Arising out of Order-in-Original No. TVM-EXCUS-000-COM-022-15-16 dated 21.09.2015 passed by the Commissioner of Central Excise and Customs, Thiruvananthapuram.)

Hakkimji.M,
S/o. Muhammed Sali,
Aged 36 years, “Crescent”,
Amachal,
Kattakada,
Thiruvananthapuram,
Kerala – 695 524.

Appellant(s)

VERSUS

Commissioner of Customs,
Catholic Centre, Broadway,
Ernakulam – 682 031.

Respondent(s)

APPEARANCE:

Mr. Noorudheen K., Advocate for the Appellant

Mr. M. Sreekanth, Assistant Commissioner (AR) for the Respondent

CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MRS R. BHAGYA DEVI, MEMBER (TECHNICAL)

Final Order No. 20599/2026

DATE OF HEARING: 29.04.2026
DATE OF DECISION: 29.04.2026

PER : DR. D.M. MISRA

This miscellaneous application has been filed pursuant to the order dated 11.03.2026 for seeking waiver of compliance of condition of pre-deposit under Section 129E of the Customs Act, 1962. Learned AR for the Revenue submits that this Tribunal has no jurisdiction to waive the condition of pre-deposit prescribed under Section 129E of the Customs Act, 1962 in view of the judgment of the Hon'ble Supreme Court in the case of Chandra Sekhar Jha Vs. CCE [2022 (380) ELT 130)] and judgement of Hon'ble Kerala High Court in the case of Kumarakom Vadakkumbhagom Service Co-Operative Bank Ltd. Vs. CCT&CE, Kochi [Judgment dated 10.03.2025 in C.E. Appeal No.5 of 2025]. Since the appellant has not complied with the condition of pre-deposit, it has been brought to the notice of the appellant and the matter was adjourned for compliance with the condition of predeposit. However, instead of making the predeposit, the present miscellaneous application has been filed. At this stage, learned advocate for the appellant requests for 8 weeks time to make pre-deposit. Learned AR for the Revenue vehemently opposes for further adjournment as the appeal was filed way back in the year 2016. The miscellaneous application is dismissed. Consequently, the appeal is also dismissed for non-compliance of condition of pre-deposit. However, the appellant is at liberty to approach this Tribunal for restoration of appeal, after making the pre-deposit.

(Order dictated and pronounced in Open Court.)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

Gb/Raja…