CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH
BANGALORE

Application(s) Involved:

C/MISC/20280/2017 in C/20912/2017-DB
C/Stay/20313/2018 in C/20912/2017-DB

Appeal(s) Involved:

C/20912/2017-DB

[Arising out of Order-in-Original No. COC-CUSTM-000-COM-51-16-17 dated 02/02/2017 passed by Commissioner of CUSTOMS , COCHIN]

Faisal P A
S/o Alikunju Moolayil House Perumattam
MUVATTUPUZHA - 00
KERALA

Appellant(s)

Versus

Commissioner of Customs Cochin-cus
CUSTOM HOUSE
COCHIN - 682009
KERALA

Respondent(s)

Appearance:

P.A. AUGUSTIAN ADV
FAIZEL CHAMBERS, PULLEPADY CROSS ROAD, COCHIN
COCHIN - 682018
KERALA

For the Appellant

None For the Appellant

Mr. N.Jagdish, AR For the Respondent

Date of Hearing: 28/06/2018

Date of Decision: 28/06/2018

CORAM:
HON'BLE MR. S.S GARG, JUDICIAL MEMBER
HON'BLE MR. P. ANJANI KUMAR, TECHNICAL MEMBER

Final Order No. 20844 / 2018

Per : S.S GARG

The applicant has filed a miscellaneous application for waiver of mandatory pre-deposit. The applicant has further stated that the adjudicating authority has imposed a penalty of Rs.10,00,00,000/- on the appellant under Section 112(a) & (b) of the Customs Act, 1962. Since the amount payable by the appellant is too high and the appellant could not arrange the payment of mandatory pre-deposit. Therefore, the appellant has prayed that his appeal should be heard on merit without insisting for the mandatory pre-deposit as required under Section 129(E) of the Customs Act, 1962.

2. Learned AR submitted that after the amendment from 06.08.2014, it is mandatory to make a pre-deposit of 7.5%/10% of the duty in case where the duty or duty and penalty are in dispute or penalty where such penalty is in dispute, before filing the appeal and the applicant in the present case has not complied with the mandatory requirement of Section 129(E) of the Customs Act 1962 and therefore, his appeal should be dismissed for non-compliance of mandatory pre-deposit.

3. After hearing the learned AR and the perusal of the record, we find that the appellant has not complied with the mandatory pre-deposit requirement as prescribed under Section 129(E) of the Customs Act 1962. Therefore, the present appeal is dismissed for non-compliance of mandatory pre-deposit under Section 129(E) of the Customs Act.

(Operative portion of the Order was pronounced in Open Court on **28/06/2018**)

P. ANJANI KUMAR
TECHNICAL MEMBER

S.S GARG
JUDICIAL MEMBER

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