

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

Appeal(s) Involved:

C/20170/2015-DB

[Arising out of Order-in-Original No. COC-CUSTOM-000-COM-
29-14-15 dated 27/10/2014 passed by Commissioner of
CUSTOMS, COCHIN]

Shri Yousef Moidheen

R/o, Palathu House, Po Palloor
TRICHUR - 00
KERALA

Appellant(s)

Versus

Commissioner of Customs

Cochin-Cus.

CUSTOM HOUSE
COCHIN - 682009
KERALA

Respondent(s)

Appearance:

Mr. YATENDRA SHARMA, Advocate

660, AGARWAL CHAMBER III,
VIKAS MARG,
SHAKARPAR - 110093
NEW DELHI

For the Appellant

Mrs. Kavitha Podwal, AR

For the Respondent

Date of Hearing: 09/08/2018

Date of Decision: 09/08/2018

CORAM:

HON'BLE MR. S.S GARG, JUDICIAL MEMBER

HON'BLE MR. P. ANJANI KUMAR, TECHNICAL MEMBER

Final Order No. 21121 / 2018

Per : S.S GARG

On matter being called, neither the appellant appeared
nor is there any adjournment request despite notice having been

sent to them well in advance. We also note that the matter has been coming up on Board repeatedly and was being adjourned in the interest of justice.

2. Registry had raised an objection in this appeal that appellant has not paid 7.5%/10% of the duty confirmed, since this appeal has been filed after the amendment to Section 35F, whereby the appellant is required to deposit 7.5%/10% of the duty confirmed as mandatory requirement for hearing his appeal.

3. The learned AR submitted that the appeal should be dismissed because they have not made pre-deposit as per the mandatory requirement under Section 35F.

4. On perusal of the records, we find that the appellant has not made mandatory pre-deposit as per Section 35F. Accordingly, we dismiss the appeal for non-compliance of the mandatory pre-deposit under Section 35F.

(Operative portion of the Order was pronounced
in Open Court on **09/08/2018**)

P. ANJANI KUMAR
TECHNICAL MEMBER

S.S GARG
JUDICIAL MEMBER