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

Application(s) Involved:

**C/Stay/23133/2014 in C/22707/2014-SM**

Appeal(s) Involved:

**C/22707/2014-SM**

[Arising out of Order-in-Original No. 07/2014 dated 31/01/2014 passed by the Commissioner of Customs, Mangalore]

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|---|---|
| **Edward George**<br>Gopurathinkal House,<br>Koder Line, Aluva<br>Cochin – 683 101<br>Kerala | **Appellant(s)** |

**Versus**

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|---|---|
| **Commissioner of Customs Mangalore**<br>New Customs House<br>Panambur<br>Mangalore – 575 010<br>Karnataka | **Respondent(s)** |

**Appearance:**

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|---|---|
| Mr. G.S. Shivakeri, Advocate | For the Appellant |
| Mr. Madhupsharan, Assistant Commissioner (AR) | For the Respondent |

Date of Hearing: 07/02/2018
Date of Decision: 07/02/2018

**CORAM:**

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

**Final Order No. 20484 / 2018**

**Per : S.S. GARG**

Today the matter was listed for stay. Since the matter lies in a narrow compass, I take up the appeal itself for final decision. As per the impugned order, the appellant was penalized to the extent of Rs. 25,00,000/- (Rupees Twenty Five Lakhs only) under Section 114(i) of the Customs Act. In terms of the amended provision of Section 35F, the appellant is required to deposit 7.5% of the penalty imposed upon them as a condition of hearing their appeal. Learned advocate appearing on behalf of the appellant submits that the appellants are not in a position to deposit the said mandatory amount. Since the appellant has not made the mandatory pre-deposit under Section 35F, therefore in the absence of non-compliance of the mandatory pre-deposit, the present stay application as well as appeal is not maintainable and the same is dismissed.

(Operative portion of the Order was pronounced
in Open Court on **07/02/2018**)

**(S.S GARG)**
**JUDICIAL MEMBER**

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