

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

CUSTOMS APPEAL NO. 51187 OF 2022

(Arising out of Order-in-Appeal No. CC(A)/CUS/D-I/Import/NCH/3897/2021-22 dated 07.12.2021 passed by the Commissioner of Customs (Appeals), New Delhi)

**Telmat Materials & Technologies
India Private Limited**

.... Appellant

Plot No. 29, Sector – 18,
Gurgaon, Haryana – 122 015

VERSUS

Commissioner of Customs- New Delhi

....Respondent

New Customs House,
New Delhi

APPEARANCE:

None for the Appellant

Shri Shiv Shankar, Authorized Representative of the Department

**CORAM: HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. C.J. MATHEW, MEMBER (TECHNICAL)**

Date of Hearing/Decision: 18.09.2024

FINAL ORDER NO. 58611/2024

JUSTICE DILIP GUPTA:

The order dated 07.12.2021 passed by the Commissioner of Customs (Appeals)¹ dismissing the appeal on the ground that the statutory deposit contemplated under section 129 A of the Customs Act, 1962² was not made has been assailed in this appeal.

2. Case has been called out but no one has appeared on behalf of the appellant despite service of the notice.

1 the Commissioner (Appeals)
2 the Customs Act

3. The impugned order has been perused and Shri Shiv Shankar, learned authorised representative for the department has been heard.

4. A perusal of the appeal memo shows that no ground has been taken by the appellant in respect of the reason assigned by the Commissioner (Appeals) for dismissing the appeal. In fact, the appellant has made an attempt to justify the classification indicated by the appellant in the Bills of Entry. The requirement of pre-deposit is a mandatory requirement. The Commissioner, in the absence of the statutory deposit of the amount, was justified in dismissing the appeal.

5. There is, therefore, no error in the order passed by the Commissioner (Appeals). The appeal is, accordingly, dismissed.

(Order dictated and pronounced in the open court)

(JUSTICE DILIP GUPTA)
PRESIDENT

(C.J. MATHEW)
MEMBER (TECHNICAL)