CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
HYDERABAD

REGIONAL BENCH - COURT NO. – I

Customs Appeal No. 20023 of 2015
(Arising out of **Order-in-Appeal** No.136/2014 - VCH dated 10.10.2014 passed by Commissioner of Customs, Central Tax & Service Tax (Appeals), Visakhapatnam)

Sentini Bioproducts Pvt Ltd., .. **APPELLANT**
Regd Off:Plot No. 1229,
Road No. 60,
Jubilee Hills,
Hyderabad,
Telangana – 500 034.

VERSUS

Commissioner of Customs .. **RESPONDENT**
Visakhapatnam - Customs
4th Floor,
Customs House,
Port Area,
Visakhapatnam,
Andhra Pradesh – 530 035.

APPEARANCE:
Written request for the Appellant.
Shri Kakarala Prasanth Kumar, Authorized Representative for the Respondent.

CORAM: HON'BLE Mr. A.K. JYOTISHI, MEMBER (TECHNICAL)
HON'BLE Mr. ANGAD PRASAD, MEMBER (JUDICIAL)

FINAL ORDER No. A/30428/2026

Date of Hearing: 27.07.2026
Date of Decision: 27.07.2026

[ORDER PER: ANGAD PRASAD]

M/s Sentini Bioproducts Pvt Ltd., are in appeal against the Order-in-Appeal dated 10.10.2014, whereby, the Commissioner (Appeals) has dismissed their appeal filed against the Order-in-Original dated 30.05.2014.

2. The Commissioner (Appeals) has taken into consideration the provisions of Section 129E of the Customs Act as amended with effect from 06.08.2014 observed that they have not paid a pre-deposit of 7.5% of duty,

as is required in terms of provisions under Section 129E. Therefore, the appeal was dismissed on this sole ground.

3. Nobody appeared on behalf of the appellant. However, Learned Advocate for the appellant has sent a letter dated 25.07.2026, whereby, he requests for adjournment of the matter in view of the issue covered in the appeal cannot be further proceeded as the same issue is pending before the Hon'ble Supreme Court.

4. On the other hand, Learned AR points out that as is apparent from the Appeal Memorandum filed by the appellant that the only issue raised by them in their appeal is that they had made pre-deposit as was required in terms of Section 129E but was not accepted by the Commissioner (Appeals) and therefore prayed essentially to remand the matter back to the Commissioner (Appeals) as the appellant submits that they had actually made the payment of requisite pre-deposit of 7.5%. Learned AR further submits that in this case, apparently this pre-deposit condition has been met by the appellant.

5. Heard Learned AR and perused the records.

6. We find that though there is a request for adjournment of the matter, the matter can be disposed based on the appeal filed by the appellant.

7. The short question for determination is whether the appellant has paid the pre-deposit or otherwise. It has not been disputed that the pre-deposit was not required to be paid. On the other hand, Learned AR is submitting that the pre-deposit has been made though apparently could not be brought to the notice of the Commissioner (Appeals), who proceeded thereafter to dismiss the appeal on the sole ground of non-compliance of the provisions of

Section 129E. Since, in this case, the Learned AR is pointing out that the pre-deposit has been made and even the appellant in Appeal Memorandum has stated that they have made the pre-deposit of an amount of Rs. 1,17,331/- vide DD No. 745542 dated 09.09.2014, which has been duly acknowledged by Customs House, Visakhapatnam on 10.09.2014, therefore, this fact needs to be verified.

8. In view of the above, we remand the matter back to the Commissioner (Appeals) to verify the documents to satisfy himself that the pre-deposit has been made or otherwise and thereafter restore the appeal and hear on merit. We, however, also make it clear that we have not expressed any opinion on the issues involved in the appeal and all the issues have been left open. With these directions, the matter is remanded back to the Commissioner (Appeals).

9. Appeal allowed by way remand.

(Dictated and pronounced in the open court)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)

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