

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH – COURT NO. 1
CUSTOMS Appeal No. 77018 of 2019**

(Arising out of Order-in-Original No.KOL/CUS(PORT)/AA/363/2019 dated 20.05.2019 passed by Commissioner of Customs(Appeal), Kolkata)

Shri Sunil Kumar Mittal,
1A,Bonfild Lane, Kolkata-700 001.

: Appellant

VERSUS

Commissioner of Customs, Kolkata.
15/1, Strand Road, Kolkata-700 001.

: Respondent

APPEARANCE:

None for the Appellant

Shri A.K.Chowdhary, Authorized Representative for the Respondent

CORAM:

**HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)**

FINAL ORDER NO. 75287/ 2025

DATE OF HEARING :10.02.2025

DATE OF DECISION:10.02.2025

Order : [Per Shri Ashok Jindal]

Today when the matter was called none appeared on behalf of the appellant and the appellant made a request for adjournment of the matter. Considering the fact that issue involved in this matter is in narrow compass therefore, appeal is taken up for disposal.

2. We have perused the record and we find that the Ld. Commissioner (Appeal) has dismissed the appeal filed by the appellant for non-compliance of the provision of Section 129 (E) of the Customs Act, 1962 for non deposit of mandatory pre deposit of 7.5 % of disputed amount. The appellant has filed before us and made the pre deposit of 10% of the disputed amount therefore, appeal was admitted by the Registry which is not disputed by the Ld. Authorized

Representative also. In that circumstances, we hold that the appellant has complied with the provision of Section 129E of the Customs Act, 1962. Therefore, matter is to be decided on merit by the Ld. Commissioner (Appeal).

3. In that circumstances, we set aside the impugned order and remand matter back to the Ld. Commissioner (Appeal) to decide the issue on merit after affording reasonable opportunity of being heard to the appellant without insisting any further pre deposit.

4. Appeal is disposed of by way of remand.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)