

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH: KOLKATA**

REGIONAL BENCH – COURT NO. 1

Customs Appeal No. 77017 of 2019

(Arising out of Order-in-Appeal No. KOL/CUS(PORT)/107/2019 dated 02.08.2019 passed by the Commissioner of Customs (Appeals), 3rd Floor, Custom House, 15/1, Strand Road, Kolkata – 700 001)

M/s. Classic Electrodes (India) Limited

: Appellant

1A, Bonfild Lane,
Kolkata – 700 001

VERSUS

Commissioner of Customs (Port)

: Respondent

Custom House, 15/1, Strand Road,
Kolkata - 700 001

APPEARANCE:

None for the Appellant

Shri Faiz Ahmed, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 75649 / 2025

DATE OF HEARING / DECISION: 07.03.2025

ORDER: [PER SHRI ASHOK JINDAL]

Heard the Ld. Authorized Representative of the Revenue and perused the records.

2. We find that in this case, the appeal has been dismissed by the Ld. Commissioner (Appeals) for non-deposit of the mandatory pre-deposit of 7.5% of the duty involved in terms of Section 129E of the Customs Act, 1962.

2.1. However, it is observed that the appellant has filed the present appeal before this Tribunal with a mandatory pre-deposit of 10% of the disputed

amount, in terms of Section 129E of the Customs Act, 1962. Therefore, we set aside the impugned order and remand the matter back to the Ld. Commissioner (Appeals), to decide the issue on merits without insisting on any further pre-deposit.

3. The appeal is disposed of by way of remand.

(Dictated and pronounced in the open court)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd