IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA

REGIONAL BENCH – COURT NO.1

Customs Appeal No.75399 of 2026

(Arising out of Order-in-Appeal No.193-196/Pat/Cus/Appl./2024-25 dated 26.11.2024 passed by Commissioner of CGST & Central Excise, Patna)

M/s Shri Shankar Traders
(1st Floor, Haweli Haidar,Quili, Chandni Chowk, Delhi)

Appellant

VERSUS

Commissioner of Customs (Preventive), Patna
(C.R.Building, Beer Chand Patel Path, Patna-800001)

Respondent

APPERANCE :

None for the Appellant
Shri Faiz Ahmed, Authorised Representative for the Respondent

CORAM:
HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE MR.K.ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.75662/2026

DATE OF HEARING : 21 MAY 2026
DATE OF DECISION : 21 MAY 2026

Per Ashok Jindal :

The appellant is in appeal against the impugned order wherein their appeal has been dismissed by the ld.Commissioner (Appeals) for non-compliance of the provisions of Section 129E of the Customs Act, 1962 wherein the appellant was required to make mandatory predeposit of 7.5% of the duty involved.

2. Today, when the matter was called, it is seen from the record that the appellant has paid 10% of the disputed amount. Therefore, we hold that the appellant has complied with the provisions of Section 129E of the Customs Act, 1962, by depositing the mandatory predeposit. Accordingly, we remand the matter back to the ld.Commissioner

(Appeals) for deciding the case on merits without insisting any further predeposit from the appellant.

3. In these terms, the appeal is disposed off by way of remand.

(Dictated and pronounced in the open court)

(Ashok Jindal)
Member (Judicial)

(K.Anpazhakan)
Member (Technical)

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