IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI

APPEAL NO: C/919/2012

[Arising out of Order-in-Appeal No: 362/MCH/AC/Gr.VIIC/2012 dated 4th July 2012 passed by the Commissioner of Customs (Appeals), Mumbai.]

For approval and signature:

Hon'ble Shri C J Mathew, Member (Technical)
Hon'ble Shri Ajay Sharma, Member (Judicial)

1.	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	:	Yes
2.	Whether it should be released under Rule 27 of CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	:	Yes
3.	Whether Their Lordships wish to see the fair copy of the Order?	:	Seen
4.	Whether Order is to be circulated to the Departmental authorities?	:	Yes

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Iscon Surgicals Ltd … ***Appellant***

versus

Commissioner of Customs (Export)
Mumbai …***Respondent***

Appearance:

None for appellant

Ms Trupti Chavan, Assistant Commissioner (AR) for respondent

CORAM:

Hon'ble Shri C J Mathew, Member (Technical)
Hon'ble Shri Ajay Sharma, Member (Judicial)

Date of hearing:	**18/03/2019**
Date of decision:	**18/03/2019**

ORDER NO: A/85809 / 2019

Per: C J Mathew

M/s Iscon Surgicals Ltd is aggrieved by order-in-appeal no.362/MCH/AC/Gr.VIIC/2012 dated 4th July 2012 of Commissioner of Customs (Appeals), Mumbai Zone – I pertaining to import of 'SS capillary tubes' in which exemption notification no. 21/2002-Cus was denied on the ground that the pre-deposit of ₹ 48,100/- ordered by that authority had not been complied with.

2. None appeared for appellant. We have heard Learned Authorised Representative.

3. It is seen from the order of the Tribunal no. S/348/13/CSTB/C-I dated 25th February 2013 that the appeal was admitted for disposal on acknowledgement of deposit of 50% of the differential duty which was held to be sufficient compliance of section 129E of Customs Act, 1962.

4. Considering that the pre-deposit made by appellant sufficed for

admitting the appeal before us, it may also be deemed to be compliance with the pre-deposit for disposal of appeal before the first appellate authority.

5. As the impugned order has not ascertained the merits in the appeal of M/s Iscon Surgicals Ltd, and in view of the compliance with the pre-deposit requirement, we set aside the impugned order and remand the matter back to the first appellate authority to decide the appeal on merits.

(Pronounced in Court)

(Ajay Sharma)
Member (Judicial)

(C J Mathew)
Member (Technical)

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