CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI
WEST ZONAL BENCH

CUSTOMS APPEAL No.86353 OF 2022

[Arising out of Order-in-Appeal No.MUM-CUSTM-AMP-883/2021-22 dated 2.3.2022 passed by the Commissioner of Customs(Appeals), Mumbai-III, Awas Corporate Point (5th Floor), Makkwana Lane, Behind S.M.Centre, Andheri Kurla Road, Marol, Mumbai-400059]

ABB LIMITED
21st Floor, World Trade Centre, Brigade Gateway
No.26/1, Dr.Rajkumar Road, Malleshwaram West,
Bengaluru, KARNATAKAKA-560055

Appellant

Vs.

COMMISSIONER OF CUSTOMS (IMPORT)
Sahar Andheri (E), Mumbai, Maharashtra

Respondent

Appearance:
Present for the Appellant: Ms. Madhura Khandekar, Advocate
Present for the Respondent:Shri A.K.Srivastava (AR)

CORAM:
HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO.85522/2025

Date of Hearing/Decision: 04.04.2025

PER:AJAY SHARMA

This appeal has been filed against Order-in-Appeal No.MUM-CUSTM-AMP-883/2021-22 dated 2.3.2022 passed by the Commissioner of Customs(Appeals), Mumbai-III rejecting the appeal on the ground that the appellant has failed to pay pre-deposit amount prescribed for filing appeal under section 129E of Custom Act, 1962.

2. I have heard learned Counsel appearing for the appellant and learned Authorised Representative on behalf of Revenue and

perused the case records. Learned Counsel for appellant submits that at the time of filing of appeal, inadvertantly they have made the pre-deposit with different Commissionerate. But upon realising the mistake they have made pre-deposit of the required amount before the concerned Commissioner (Appeals) on 2.3.2022 and intimated the same to the learned Commissioner vide e-mail dated 3.3.2022. In support of her submission, learned Counsel has referred the challan which has been placed on record alongwith the appeal herein.

3. Admittedly, the learned Commissioner (Appeals) rejected the appeal for want of pre-deposit without going into the merits of the appeal. In view of the fact that the pre-deposit has been made by the appellant before the learned Commissioner (Appeals) on 2.3.2022 i.e. the date the impugned order was signed by the learned Commissioner, I deem it proper to remand of the matter back to the learned Commissioner (Appeals) for a decision on the merits. Accordingly, the impugned order is set aside and the matter is remanded to the learned Commissioner (Appeals) to decide the same on merits after giving proper opportunity of hearing to the appellant. The appeal is, therefore, allowed by way of remand.

(Dictated & Pronounced in open Court)

(Ajay Sharma)
Member (Judicial)

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