CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 85446 of 2016

(Arising out of Order-in-Appeal No. 524(Gr.I)2015(JNCH)-Appeal-II dated 10.11.2015 passed by the Commissioner of Customs (Appeals-II), Mumbai-II)

M/s Sonic Biochem Extraction Ltd. **.... Appellant**
38, Patel Nagar, Indore – 452 001 (M.P.)

Versus

Commissioner of Customs (Import), Mumbai-II **.... Respondent**
JNCH, Nhava Sheva, Tal. Uran,
Dist. Raigad, Maharashtra – 400 707

APPEARANCE:

Shri Dev Wadhwa, Advocate for the Appellant

Shri C.S. Vinod, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/85443/2026

Date of Hearing: 26.02.2026

Date of Decision: 26.02.2026

PER: S.K. MOHANTY

Heard both sides and perused the case records.

2. Learned Commissioner of Customs (Appeals-II), Mumbai-II has rejected the appeal vide the impugned order dated 10.11.2025 on the ground that the requirement of Section 129E of the Customs Act, 1962 has not been complied with by the appellant.

3. When the matter was called out for hearing, learned Advocate appearing for the appellant submitted that for filing the appeal before the Tribunal, the requisite amount of pre-deposit has already been made and thus, the appeal should be decided on merits. We also find that upon compliance with the requirement of Section 129E *ibid*, the Registry of the Tribunal has assigned the number to the appeal filed by the appellant and also listed the appeal for hearing. Thus, it is evident that the requirement

of Section 129E *ibid* has been complied with by the appellant for entertaining the appeal for a decision on merits. Since the merits of the case were not considered by the Commissioner (Appeals) and the appeal was dismissed solely on the ground of non-compliance of requirement of Section 129E *ibid,* we are of the view that the matter should be remanded back to the Commissioner (Appeals) for a decision on merits.

4. Therefore, the impugned order is set aside and matter is remanded back to the Commissioner (Appeals) for deciding the appeal on merits, based on the available records and those to be submitted by the appellant at the time of personal hearing. Needless to say that reasonable opportunity of personal hearing should be granted to the appellant before deciding the appeal afresh.

5. In the result, the appeal is allowed by way of remand.

(Dictated and pronounced in open court)

(S.K. MOHANTY)
MEMBER (JUDICIAL)

(M.M. PARTHIBAN)
MEMBER (TECHNICAL)

Sinha