CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 87770 of 2014

[Arising out of Order-in-Appeal No.1315(Adj.Imp.)/2014(JNCH)/IMP-1271 dated 13.03.2014 passed by Commissioner of Customs (Appeals), JNCH, Nhava Sheva, Mumbai-II]

Star Poly International **.... Appellant**
707-C, International Trade Centre,
Majura Gate, Ring Road, Surat – 395 002.

Versus

Commissioner of Customs (Import), Nhava Sheva **.... Respondent**
Jawaharlal Nehru Custom House, Post - Uran,
Dist.-Raigad, Maharashtra – 400707.

APPEARANCE:

None for the Appellant

Shri Deepak Sharma, 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/85494/2026

Date of Hearing: 11.03.2026
Date of Decision: 11.03.2026

PER: S.K. MOHANTY

None appeared for the appellant, despite issuance of notice by the Registry. Heard learned Authorized Representative for the Revenue.

2. The learned Commissioner (Appeals), Mumbai-I vide the interim order dated 16.01.2014 had directed the appellant to deposit an amount of Rs.35 lakhs against the adjudged amount of penalty imposed by the original authority, within a period of three weeks from the date of receipt of the said order. However, since the appellant did not comply with such interim order dated 16.01.2014, the learned Commissioner (Appeals) vide the impugned order dated 13.03.2014 has dismissed the appeal for non-compliance with the provisions of Section 129E of the Customs Act, 1962.

3. On perusal of the case records, we find that during the period of investigation, the appellant had deposited certain amount and considering the amount deposited by the appellant, Registry of the Tribunal has entertained the appeal filed by the appellant and assigned number to such appeal. Since, the present appeal filed by the appellant before the Tribunal has been assigned with the appeal number, the same in our considered view, is to be taken up for a decision on the basis of available records. On reading of the impugned order dated 13.03.2014, we find that the learned Commissioner (Appeals) has not addressed the issue on merits and simply dismissed the same for non-compliance of the requirement of Section 129E *ibid*. In view of the fact that merits of the case have not been decided by the learned Commissioner (Appeals), we are of the considered opinion that the matter should be remanded back to him, for a decision on merits.

4. Therefore, the impugned order is set aside and the appeal is allowed by way of remand to the learned Commissioner (Appeals) for a decision on the basis of available records and the records/documents, if any, to be submitted by the appellant at the time of hearing. Needless to say that 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)

SM