सीमाशुल्क (अपील) आयुक्तका कार्यालय, अहमदाबाद
OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD
चौथी मंज़िल 4th Floor, हडको बिल्डिंग HUDCO Building, ईश्वर भुवन रोड़ Ishwar Bhuvan Road, नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009.
दूरभाष क्रमांक Tel. No. 079-26589281
DIN-20260671MN000000B5DD

क	फ़ाइल संख्या FILE NO.	F.No. S/49-475/CUS/JMN/2024-25
ख	अपीलआदेश संख्या ORDER-IN-APPEAL No. (सीमाशुल्क अधिनियम, 1962 की धारा 128क के अंतर्गत) (UNDER SECTION 128A OF THE CUSTOMS ACT, 1962):	JMN-CUSTM-000-APP-017-26-27
ग	पारितकर्ता PASSED BY	SHRI VISHWAJEET SINGH Commissioner of Customs (Appeals), AHMEDABAD
घ	दिनांक DATE	10.06.2026
ङ	उदभूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER - IN - ORIGINAL NO.	O.I.O. No. 67/AC/BRV/2024-25 dated 26.12.2024 passed by the Assistant Commissioner of Customs, Customs Division, Bhavnagar.
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	10.06.2026
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT/RESPONDENT:	M/s. Jawandamal Dhannamal, Plot No. 60, Ship Recycling Yard, Alang, Dist. Bhavnagar. (email: dhannamal@yahoo.co.in)

1.	यह प्रति उस व्यक्ति के निजी उपयोग के लिए मुफ्त में दी जाती है जिनके नाम यह जारी किया गया है.
	This copy is granted free of cost for the private use of the person to whom it is issued.

2.	सीमाशुल्क अधिनियम 1962 की धारा 129 डी डी (1) (यथा संशोधित) के अधीन निम्नलिखित श्रेणियों के मामलों के सम्बन्ध में कोई व्यक्ति इस आदेश से अपने को आहत महसूस करता हो तो इस आदेश की प्राप्ति की तारीख से 3 महीने के अंदर अपर सचिव/संयुक्त सचिव (आवेदन संशोधन), वित्त मंत्रालय, (राजस्व विभाग) संसद मार्ग, नई दिल्ली को पुनरीक्षण आवेदन प्रस्तुत कर सकते है.
	Under Section 129 DD(1) of the Customs Act, 1962 (as amended), in respect of the following categories of cases, any person aggrieved by this order can prefer a Revision Application to The Additional Secretary/Joint Secretary (Revision Application), Ministry of Finance, (Department of Revenue) Parliament Street, New Delhi within 3 months from the date of communication of the order.
	निम्नलिखित सम्बन्धित आदेश/Order relating to :
(क)	बैगेज़ के रूप में आयातित कोई माल.
(a)	any goods imported on baggage.
(ख)	भारत में आयात करने हेतु किसी वाहन में लादा गया लेकिन भारत में उनके गन्तव्य स्थान पर उतारे न गए माल या उस गन्तव्य स्थान पर उतारे जाने के लिए अपेक्षित माल उतारे न जाने पर या उस गन्तव्य स्थान पर उतारे गए माल की मात्रा में अपेक्षित माल से कमी हो.
(b)	Any goods loaded in a conveyance for importation into India, but which are not unloaded at their place of destination in India or so much of the quantity of such goods as has not been unloaded at any such destination if goods unloaded at such destination are short of the quantity required to be unloaded at that destination.
(ग)	सीमाशुल्क अधिनियम, 1962 के अध्याय X तथा उसके अधीन बनाए गए नियमों के तहत शुल्क वापसी की अदायगी.
(c)	Payment of drawback as provided in Chapter X of Customs Act, 1962 and the rules made thereunder.
3.	पुनरीक्षण आवेदन पत्र संगत नियमावली में विनिर्दिष्ट प्रारूप में प्रस्तुत करना होगा जिसके अन्तर्गत उसकी जांच की जाएगी और उस के साथ निम्नलिखित कागजात संलग्न होने चाहिए :
	The revision application should be in such form and shall be verified in such manner as may be specified in the relevant rules and should be accompanied by :
(क)	कोर्ट फी एक्ट,1870 के मद सं.6 अनुसूची 1 के अधीन निर्धारित किए गए अनुसार इस आदेश की 4 प्रतियां, जिसकी एक प्रति में पचास पैसे की न्यायालय शुल्क टिकट लगा होना चाहिए.
(a)	4 copies of this order, bearing Court Fee Stamp of paise fifty only in one copy as prescribed under Schedule 1 item 6 of the Court Fee Act, 1870.
(ख)	सम्बद्ध दस्तावेज़ों के अलावा साथ मूल आदेश की 4 प्रतियां, यदि हो
(b)	4 copies of the Order - In - Original, in addition to relevant documents, if any
(ग)	पुनरीक्षण के लिए आवेदन की 4 प्रतियां
(c)	4 copies of the Application for Revision.
(घ)	पुनरीक्षण आवेदन दायर करने के लिए सीमाशुल्क अधिनियम, 1962 (यथासंशोधित) में निर्धारित फीस जोअन्य रसीद,फीस,दण्ड,जब्तीऔर विविध मदों के शीर्षके अधीन आता है में रु. 200/-(रूपए दो सौ मात्र)या रु.1000/-(रूपए एक हज़ार मात्र),जैसा भी मामला हो,से सम्बन्धित भुगतान के प्रमाणिक चलान टी.आर.6 की दोप्रतियां. यदि शुल्क,मांगा गया ब्याज,लगाया गया दंड की राशिऔर रूपए एक लाख या उससे कम हो तो ऐसे फीस के रूप में रु.200/- और यदि एक लाख से अधिक हो तो फीस के रूप में रु.1000/-
(d)	The duplicate copy of the T.R.6 challan evidencing payment of Rs. 200/- (Rupees two Hundred only) or Rs. 1,000/- (Rupees one thousand only) as the case may be, under the Head of other receipts, fees, fines, forfeitures and Miscellaneous Items being the fee prescribed in the Customs Act, 1962 (as amended) for filing a Revision Application. If the amount of duty and interest demanded, fine or penalty levied is one lakh rupees or less, fees as Rs. 200/- and if it is more than one lakh rupees, the fee is Rs. 1000/-.

4.	मद सं. 2 के अधीन सूचित मामलों के अलावा अन्य मामलों के सम्बंन्ध में यदि कोई व्यक्ति इस आदेश से आहत महसूस करता हो तो वे सीमाशुल्क अधिनियम 1962 की धारा 129 ए (1) के अधीन फॉर्म सी.ए.-3 में सीमाशुल्क, केन्द्रीय उत्पाद शुल्क और सेवा कर अपील अधिकरण के समक्ष निम्नलिखित पते पर अपील कर सकते हैं	
	In respect of cases other than these mentioned under item 2 above, any person aggrieved by this order can file an appeal under Section 129 A(1) of the Customs Act, 1962 in form C.A.-3 before the Customs, Excise and Service Tax Appellate Tribunal at the following address :	
	सीमाशुल्क, केंद्रीय उत्पाद शुल्क व सेवा कर अपीलियअधिकरण, पश्चिमी क्षेत्रीय पीठ	**Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench**
	दूसरी मंज़िल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	**2nd Floor, Bahumali Bhavan, Nr. Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016**
5.	सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (6) के अधीन, सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (1) के अधीन अपील के साथ निम्नलिखित शुल्क संलग्न होने चाहिए-	
	Under Section 129 A (6) of the Customs Act, 1962 an appeal under Section 129 A (1) of the Customs Act, 1962 shall be accompanied by a fee of -	
(क)	अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए या उससे कम हो तो एक हज़ार रुपए.	
(a)	**where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is five lakh rupees or less, one thousand rupees;**	
(ख)	अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए से अधिक हो लेकिन रुपये पचास लाख से अधिक न हो तो; पांच हज़ार रुपए	
(b)	**where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than five lakh rupees but not exceeding fifty lakh rupees, five thousand rupees ;**	
(ग)	अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पचास लाख रूपए से अधिक हो तो; दस हज़ार रुपए.	
(c)	**where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than fifty lakh rupees, ten thousand rupees**	
(घ)	इस आदेश के विरुद्ध अधिकरण के सामने,मांगे गए शुल्क के 10 % अदा करने पर,जहां शुल्क या शुल्क एवं दंड विवाद में हैं,या दंड के10 % अदा करने पर,जहां केवल दंड विवाद में है,अपील रखा जाएगा।	
(d)	**An appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute; or penalty, where penalty alone is in dispute.**	
6.	उक्त अधिनियम की धारा 129 (ए) के अन्तर्गत अपील प्राधिकरण के समक्ष दायर प्रत्येक आवेदन पत्र- (क) रोक आदेश के लिए या गलतियों को सुधारने के लिए या किसी अन्य प्रयोजन के लिए किए गए अपील : - अथवा (ख) अपील या आवेदन पत्र का प्रत्यावर्तन के लिए दायर आवेदन के साथ रुपये पाँच सौ का शुल्क भी संलग्न होने चाहिए.	
	Under section 129 (a) of the said Act, every application made before the Appellate Tribunal- **(a) in an appeal for grant of stay or for rectification of mistake or for any other purpose; or** **(b) for restoration of an appeal or an application shall be accompanied by a fee of five Hundred rupees.**	

ORDER-IN-APPEAL

Present appeal has been filed by M/s. Jawandamal Dhannamal, Plot No. 60, Ship Recycling Yard, Alang, Dist. Bhavnagar (hereinafter referred to as 'the appellant' or 'the importer') in terms of Section 128 of the Customs Act, 1962, on 18.02.2025 against the Order-in-Original No. 67/AC/BVR/2024-25 dated 26.12.2024 (hereinafter referred to as 'the impugned order') passed by the Assistant Commissioner of Customs, Custom Division Bhavnagar (hereinafter referred to as 'the adjudicating authority').

2. Facts of the case is brief are that the appellant had purchased a vessel MV DAN for breaking-up and filed a Bill of Entry No. 2623960 dated 27.07.2017. The said Bill of Entry was re-assessed vide Speaking & Re-assessment Order No. 2419292/ SBY/2022-23 dated 12.06.2023 passed by the Deputy Commissioner of Customs, Bhavnagar. Vide the said Order, the adjudicating authority held, inter alia, that the fuel and oil containing inside engine room tanks be classified under CTH 8908 and containing outside engine room tanks be classified under CTH 2710. As the duty paid at the time of provisional assessment was higher than the duty finally re-assessed, the appellant filed a claim for refund of differential duty.

3. Vide Order-In-Original No. 14/CUS-REF/2023-24 dated 29.09.2023, the Assistant Commissioner of Customs, Bhavnagar, sanctioned refund of Rs. 3,89,288/- to the appellant under the provisions of Section 27 of the Customs Act, 1962. The said order was reviewed by competent authority and Customs Department has filed an appeal against it in this office. Vide Order-in-Appeal No. JMN-CUSTM-000-APP-187 to 191-24-25 dated 11.09.2024, the then Commissioner (Appeals) remanded the matter to the Assistant Commissioner of Customs, Division Bhavnagar, to pass speaking order on the aspect of unjust enrichment. In remand proceedings, the adjudicating authority observed that the claimant having failed to prove that incidence of Customs duty has not been passed on to any other person, the amount of refund instead of being paid to them, is liable to be credited to Consumer Welfare Fund. Accordingly, vide Order-in-Original No. 393/CUS-REF/2024-25 dated 13.12.2024 the adjudicating authority has ordered to sanction refund of **Rs. 3,89,288/- in terms of Section 27 for credit to the Consumer Welfare Fund.** Being aggrieved, the appellant had filed an

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appeal with this office, which has been rejected by my predecessor vide Order-in-Appeal No. JMN-CUSTM-000-APP-092 to 096-25-26 dated 10.07.2025.

4. Meanwhile, a Show Cause Notice dated 27.02.2024 was issued to the appellant by the Assistant Commissioner of Customs, Bhavnagar, for recovery of erroneously sanctioned refund of Rs. 3,89,288/- along with interest under the provisions of Section 28 and Section 28AA of the Customs Act, 1962. The said SCN has been adjudicated vide impugned Order-in-Original No. 67/AC/BVR/2024-25 dated 26.12.2024 in which the adjudicating authority observed, inter alia, that the amount of refund erroneously sanctioned and granted is required to be recovered from the noticee/appellant along with interest. So, he confirmed the demand of erroneously sanctioned refund of Rs. 3,89,288/- along with interest and ordered to recover the same from the appellant under the provisions of Section 28 and Section 28AA of the Customs Act, 1962. Being aggrieved, the appellant has filed the present appeal.

5. This appeal has been filed on the following grounds of appeal:

"1. The impugned order appears to have been passed by gross violating principle of natural justice as well as not consider the judicial discipline.

2. It appears that the impugned order appears to have been passed by referring provisions of section 28 of Customs Act, 1962, wherein it has been provided that such action of recovery of such sanctioned refund amount may be recovered if found "erroneously refunded". But the refund amount under reference has been sanctioned under the provision of section 27 Customs Act, 1962. But no relevant sub provisions of this section have been disclose. Therefore, the impugned order as well as Order in Original No. 393/Cus-Ref/24-25 dated 13.12.2024 appears not to have been passed in accordance with the settled case law as well as no specific ground appears to had been disclose for confirming the unwarranted issuance of demand Show cause notice under reference.

3. It is admitted fact that the dispute at the initial stage of issue was with regard to genuineness of classification of remaining stock of bunkers whether was classifiable either under Chapter sub heading 2710 or under

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*Chapter Heading No. 8908 of Customs Tariff Act, 1975. Lastly the Hon'ble Tribunal Ahmedabad vide their order dated. 01.12.2022 clearly held that the disputed stock of bunker is classifiable under Chapter Heading No. 8908 of the Customs Tariff Act, 1975. Accordingly, the Assistant Commissioner of Customs Bhavnagar had sanctioned the refund claim of Rs. 3,89,288/-, but wrongfully and without any authority of law has credited in to the so called Consumer Welfare Fund. This issue is pending with Appellate Authority so far the present bill of entry is concerned. **

4. In view of the above the impugned Order appears to have been passed by gross violating the principle of natural justice so far as wrongfully confirmed the so called demand of Rs, 3,89,288/- which in fact is directly nexus with the sanctioned the refund claim of Rs. 3,89,288/-. Therefore, the assessing officer himself appears to have been contravened the judicial discipline as passed in the Final Assessment Order dtd 12.06.2023 wherein he sanctioned the refund claim, but wrongfully order to credit in to the so called welfare fund. This dispute has been put up before the Appellate Authority vide an appeal filed against the above referred OIO dated 13.12.2024 under which the sanctioned refund claim.

5. Under the circumstances the issuance of Show Cause Notice date 27.02.2024 was itself was not infect true correct and legal as the issue was itself directly nexus of process of refund claim only. Therefore, the impugned Order appear not to have been passed in accordance with the judicial pronouncement as pronounced vide Order dated. 01.12.2022 passed in the case of M/s Navyug Ship Breaking Co. SBY Alang & Others."

* Note: At the end of Para 3 of the Grounds of Appeal, the appellant has contended that the A.C. has sanctioned the refund but wrongfully credited it into the Consumer Welfare Fund and this issue is pending with the Appellate Authority so far as the present bill of entry is concerned. In this regard, I observe that appeal of the appellant on this issue has already been rejected vide Order-in-Appeal No. JMN-CUSTM-000-APP-092 to 096-25-26 dated 10.07.2025, as mentioned in Para 3 of this order. Therefore, this issue regarding legality of order towards sanction of refund to Consumer Welfare Fund in respect of the present bill of entry No. 2623960 dated 27.07.2017 is not pending with this office.

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6. In view of the above submissions, the appellant has requested to set aside the impugned order with consequential relied.

7. One set of the appeal memorandum was forwarded to the adjudicating authority for comments vide this office letters dated 05.06.2025. However, no reply thereof has been received.

8. The date of receipt of the impugned order dated 26.12.2024 has been mentioned by the appellant as *"15.12.2024"*, which appears to be typographical mistake in the Form No. C.A.-1 because the date of receipt cannot be earlier than the date of order. The present appeal has been filed on 18.02.2025. Thus, the appeal has been filed within normal period of 60 days from the date of order, as prescribed under Section 128(1) of the Customs Act, 1962.

PERSONAL HEARING

9. Vide letter dated 07.03.2026, the appellant has requested to grant Personal Hearing in physical mode. Accordingly, a Personal Hearing in this matter was held on 21.05.2026, which has been attended by Shri. N. K. Maru, Consultant (Retired Superintendent). He reiterated the submissions made at the time of filing of appeal. He also submitted that he would submit further written submission in this matter and also prayed to decide the appeal. No further written submission in this matter has been received yet.

DISCUSSION ON PRE-DEPOSIT

10. I have carefully gone through the written submissions and oral submissions made by or on behalf of the appellant viz. M/s. Jawandamal Dhannamal, Bhavnagar.

11. The appellant has not submitted any T.R.-6 Challan or other evidence towards payment of pre-deposit for filing appeal, as prescribed under Section 129E of the Customs Act, 1962. At Sr.No.6 of the Form No. C.A.-1, the appellant has mentioned as follows:

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"6	*Whether duty or penalty or both is deposited: If not whether any application for dispensing with such deposit has been made (A copy of the Challan under which deposit is made shall be furnished)*	*Not Applicable as the matter is of Sanction refund amount Rs. 3,89,288/- (Rupees Three Lakh Eighty Nine Thousand Two Hundred Eighty Eight Only) credited to the Consumer Welfare Fund."*

12. In this regard, I find that the appellant has wrongly mentioned to the effect that Pre-deposit is not required as the matter is of sanction of refund. I find that the present appeal is not against rejection of refund claim, but it has been filed against demand of erroneously sanctioned refund of duty. The present appeal has been filed against Order-in-Original No. 67/AC/BVR/2024-25 dated 26.12.2024 by which erroneously sanctioned refund of duty of Rs. 3,89,288/- ordered to be recovered with interest under the provisions of Section 28 and Section 28AA of the Customs Act, 1962. Therefore, I am of the view that the appellant was required to pay pre-deposit for filing this appeal in terms of Section 129E of the Customs Act, 1962. The said provisions are as follows:

> ***"129E. Deposit of certain percentage of duty demanded or penalty imposed before filing appeal.***
>
> *The Tribunal or the Commissioner (Appeals), as the case may be, shall not entertain any appeal,—*
>
> *(i) under sub-section (1) of section 128, unless the appellant has deposited seven and a half per cent of the duty, in case where duty or duty and penalty are in dispute, or penalty, where such penalty is in dispute, in pursuance of a decision or an order passed by an officer of customs lower in rank than the Commissioner of Customs;*
>
> *(ii) against the decision or order referred to in clause (a) of sub-section (1) of section 129A, unless the appellant has deposited seven and a half per cent of the duty, in case where duty or duty and penalty are in dispute, or penalty, where such penalty is in dispute, in pursuance of the decision or order appealed against;*
>
> *(iii) against the decision or order referred to in clause (b) of sub-section (1) of section 129A, unless the appellant has deposited ten*

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> *per cent of the duty, in case where duty or duty and penalty are in dispute, or penalty, where such penalty is in dispute, in pursuance of the decision or order appealed against:*
>
> *Provided that the amount required to be deposited under this section shall not exceed rupees ten crores:*
>
> *Provided further that the provisions of this section shall not apply to the stay applications and appeals pending before any appellate authority prior to the commencement of the Finance (No. 2) Act, 2014."*

The above-mentioned provisions of Section 129E clearly prescribe that the Commissioner (Appeals) shall not entertain any appeal unless the appellant has made a pre-deposit of 7.5% duty/penalty in dispute. Thus, it is mandatory for appellant to deposit the seven and a half per cent of the duty, in a case like this one, where duty is in dispute. The statutory provisions of Section 129E, as substituted by the Finance (No.2) Act, 2014, do not grant any discretion to the Commissioner (Appeals) to reduce or waive the requirement of pre-deposit.

13. In the present case, the adjudicating authority has confirmed the demand of erroneous refund of duty of **Rs. 3,89,288/-** with interest under the provisions of Section 28 and Section 28AA of the Customs Act, 1962, vide the impugned order. Therefore, for filing appeal against the impugned order, the appellant was required to pay **pre-deposit equal to 7.5% of the duty**, as per the provisions of Section 129E and to submit a proof thereof to this office. Whereas, in the present case, the appellant failed to submit any document showing payment of pre-deposit. Therefore, I am of the view that the present appeal cannot be entertained in absence of compliance of Section 129E of the Customs Act, 1962.

14. In this regard, I rely upon the judgment of Hon'ble High Court of Madhya Pradesh in W.P. No. 4557 of 2019, decided on 19-3-2019 in the case of ***Ankit Mehta V. Commissioner of CGST, Indore*** [2019 (368) E.L.T. 57 (M.P.)], wherein the Hon'ble High Court has observed that Section 129E of the Customs Act, 1962, does not empower the Commissioner (Appeals) to waive the pre-deposit or to reduce the pre-deposit. The relevant para of the judgment is reproduced hereunder:

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"13. This Court after careful consideration of the aforesaid judgments is of the opinion that Section 129E does not empower the Tribunal or the Commissioner (Appeals) to waive the pre-deposit or to reduce the pre-deposit, this Court is also not inclined, keeping in view the aforesaid statutory provision of law to waive or reduce the pre-deposit and, therefore, no case for interference is made out in the matter."

14. I also rely upon the Order dated 06.12.2024 of Hon'ble High Court of Bombay in W.P. No. 476 of 2024 in the case of ***Lalit Kulthia Vs. Commissioner of Customs (Appeals), Mumbai-III***, which is reported as (2025) 28 Centax 135 (Bom.)/2025 (392) E.L.T. 436 (Bom.). Para 6 to 8 of the said Order are as under:

"6. The relief the Petitioners seek contradicts Section 129E of the Customs Act, which contemplates a pre-deposit. In Kotak Mahindra Bank Pvt Ltd. v. Ambuj A Kasliwal and Others (2021) 3 SCC 549, the Hon'ble Supreme Court has held that even the High Court should not direct the appellate authorities to admit and hear appeals unaccompanied by the minimum pre deposit requirement under the statute. The Hon'ble Supreme Court held that discretion under Article 226 of the Constitution of India cannot be exercised against the mandatory requirement of statutory provision.

7. In Manjit Singh v. Union of India 2023 (383) E.L.T. 308 (Bom.) = (2022) 1 Centax 91 (Bom.) (Writ Petition No. 673 of 2020), decided by the Coordinate Bench of this Court on 18 October 2022, relief of waiver of the minimum pre-deposit of 7.5% of the penalty under Section 129E of the Customs Act was declined. This decision considers all the contentions raised in this Petition and discusses earlier precedents on the subject.

8. Therefore, based on the decision of the Hon'ble Supreme Court and this Court, no case is made to grant any relief to the Petitioners."

15. I also rely upon the Judgment dated 14.03.2024 in CUSAA Nos. 4 and 6 of 2010 pronounced by Hon'ble High Court of Delhi in the case of ***G and S International Vs. Commissioner of Customs*** [(2024) 17 Centax 400 (Del.)], wherein it has been held, *"Unless Section 129E is complied with, the Appellate Authority cannot proceed to hear the appeal on merits. Therefore, the logical consequence of failure to comply with Section 129E, is the rejection of appeal on that ground. The law on the subject is not res integra."*

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16. As the appellant has not paid any pre-deposit, I am constrained to dismiss the appeal for failure to deposit the amount of pre-deposit, as prescribed under the provisions of Section 129E of the Customs Act, 1962.

17. In view of the above discussion, I pass the following order:

ORDER

I dismiss the appeal filed by M/s. Jawandamal Dhannamal, Plot No. 60, Ship Recycling Yard, Alang, Dist. Bhavnagar, for non-compliance of Pre-deposit, as prescribed under the provisions of Section 129E of the Customs Act, 1962.

Vishwajeet Singh
10.06.2026.

(Vishwajeet Singh)
Commissioner (Appeals),
Customs, Ahmedabad

F.No. S/49-457/CUS/JMN/2024-25 Date: 10.06.2026

By Speed Post / E-mail (As per Section 153(1)(b)&(c) of the Customs Act, 1962)

To
M/s. Jawandamal Dhannamal,
Plot No. 60, Ship Recycling Yard,
Alang, Dist. Bhavnagar.
(email: dhannamal@yahoo.co.in)

Copy to: (By E-mail only)

1. The Chief Commissioner of Customs, Ahmedabad. (email: ccoahm-guj@nic.in)

2. The Commissioner of Customs (Prev.), Jamnagar. (email: commr-custjmr@nic.in rra-custjmr@nic.in)

3. The Assistant Commissioner of Customs, Customs Division, Bhavnagar, for information and necessary action. (email: cusdiv-bhavnagar@gov.in)

4. Shri. N. K. Maru, Consultant, Customs & Central Excise. (email: umarqureshi507@yahoo.com)

5. Guard File.

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