$~16, 17, 27 & 28

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **W.P.(C) 10304/2025**

ABBAS HUSEIN BANDALI .....Petitioner

Through: Mr. Arjun Raghavendra M & Mr. P.R. Abhisam, Advs.

versus

ASSISTANT REGISTRAR, CUSTOMS EXCISE AND SERVICE TAX APPELLATE TRIBUNAL .....Respondent

Through: Mr. Anurag Ojha, Sr. SC with Mr. Dipak Raj, Adv. for R-1.

17 WITH

\+ **W.P.(C) 10398/2025 & CM APPL. 43233/2025**

ASIF ABBAS .....Petitioner

Through: Mr. Arjun Raghavendra M & Mr. P.R. Abhisam, Advs.

versus

ASSISTANT REGISTRAR CUSTOMS EXCISE AND SERVICE TAX APPELLATE TRIBUNAL .....Respondent

Through: Mr. Anurag Ojha, Sr. SC with Mr. Dipak Raj, Adv. for R-1.

27 WITH

\+ **W.P.(C) 10346/2025**

ASIF ABBAS .....Petitioner

Through: Mr. Arjun Raghavendra M & Mr. P.R. Abhisam, Advs.

versus

ASSISTANT REGISTRAR CUSTOMS EXCISE AND SERVICE TAX APPELLATE TRIBUNAL .....Respondent

Through: Mr. Anurag Ojha, Sr. SC with Mr. Dipak Raj, Adv. for R-1.

28 AND

\+ **W.P.(C) 10354/2025**

ABBAS HUSEIN BANDALI .....Petitioner

Through: Mr. Arjun Raghavendra M & Mr. P.R. Abhisam, Advs.

versus

ASSISTANT REGISTRAR, CUSTOMS EXCISE AND SERVICE

TAX APPELLATE TRIBUNAL .....Respondent

Through: Mr. Anurag Ojha, Sr. SC with Mr. Dipak Raj, Adv. for R-1.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% 22.07.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioners seeking issuance of directions to the Customs Excise & Service Tax Appellate Tribunal *(hereinafter, 'CESTAT')* to hear the appeals filed by them on merits upon verification of the payment of pre-deposit made by the Petitioners and pass necessary orders in such appeals in accordance with law.

3. The case of the Petitioners, who are the Directors of Tasha Gold Pvt. Ltd. *(hereinafter, 'TGPL')* is that a combined ₹5 crore penalty was imposed upon TGPL by the Principal Commissioner of Customs, Air Cargo Complex (Import), New Delhi, vide an order dated 31st January, 2025.

4. Challenging the penalty imposed, the Petitioner had filed two appeals with respect to the Order In Original dated 31st January, 2025 on 16th April, 2025 and it is the case of the Petitioner that in compliance with Section 129E of the Customs Act, 1962, they made full and complete payment of the pre-deposits of ₹18.75 lakh each on 08th April, 2025.

5. However, owing to a technical absence of PAN linkage on the ICEGATE portal, the deposits made by the Petitioners were inadvertently remitted through the Company's IEC rather than the Petitioner's PAN-mapped account. Thus, CESTAT refused to register the appeals filed by the Petitioners, holding that only deposits made directly from the Appellant's

account are valid, despite the exact quantum of amount standing deposited by the Petitioners.

6. On the last date of hearing, i.e. 21st July, 2025, this Court had directed the ld. SSC for the Respondent to confirm as to whether the pre-deposit made in respect of the Petitioners has been made by the respective companies or not.

7. Today, the Petitioners have placed on record a chart showing the manner in which the pre-deposit has been made on behalf of the Petitioners by the company- TGPL. The said chart is extracted below:

<table>
<tr><th>Sr. No</th><th>Appellant Name</th><th>CESTAT Diary No.</th><th>Payment Details (ICEGATE Ref ID.)</th><th>Amount Deposited (In Rs.)</th><th>Remarks</th></tr>
<tr><td>1.</td><td>Asif Abbas</td><td>51340/2025</td><td>008000DIINDEL40211157426078365</td><td>18,75,000</td><td rowspan="2">Common Order dated 31.01.2025 was issued confirming penalty demanded qua 2 SCNs dated 13.12.2023 and 22.04.2024 = Rs. 5 Cr.
7.5% of 5 Cr = 37,50,000/-
37,50,000/2 = Rs.18,75,000 paid for respective appeals qua the 2 SCNs.
(refer page 1 and 2 for e-receipts)</td></tr>
<tr><td>2.</td><td>Asif Abbas</td><td>51342/2025</td><td>008000DIINDEL40216346470043768</td><td>18,75,000</td></tr>
<tr><td>3.</td><td>Abbas Husein Bandali</td><td>51348/2025</td><td>008000DIINDEL41225446931781965</td><td>18,75,000</td><td rowspan="2">Common Order dated 31.01.2025 was issued confirming penalty demanded qua 2 SCNs dated 13.12.2023 and 22.04.2024 = Rs. 5 Cr.
7.5% of 5 Cr = 37,50,000/-</td></tr>
<tr><td>4.</td><td>Abbas Husein Bandali</td><td>51350/2025</td><td>008000DIINDEL40154555803692729</td><td>18,75,000</td></tr>
</table>

					37,50,000/2 = **Rs.18,75,000** paid for respective appeals qua the 2 SCNs. (refer page 1 and 2 for e-receipts)

8. The e-payment transaction receipts have also been handed over to the Court on behalf of the Petitioners. The chart, along with the said receipts are taken on record. Mr. Ojha, ld. Counsel submits that he has sent the said documents of the Petitioner to the Department for verification.

9. Since the transaction receipts are filed on record along with the details of the said transactions, the pre-deposits made by TGPL in which the Petitioners are Directors shall be given credit *qua* the Directors and the appeals challenging the order dated 31st January, 2025 shall be entertained on merits by the CESTAT. The said appeals before the CESTAT shall not be dismissed for want of pre-deposit and shall be adjudicated in accordance with law.

10. The petitions are disposed of in these terms. Pending applications, if any, are also disposed of.

11. *Dasti.*

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

JULY 22, 2025
dj/ss