



**OFFICE OF THE COMMISSIONER OF CUSTOMS (AIRPORT),
CSM INTERNATIONAL AIRPORT,
MUMBAI – 400 099.**



F. No. ARPT/766/2024-25

Date: 20.02.2025

PUBLIC NOTICE NO. 01/2025

Subject: Procedure and manner of payment of mandatory pre-deposit of duty or penalty for filing appeal by importers and procedure & manner of refund of pre-deposit by the Commissionerates - reg.

Kind attention of the air passengers, co-noticees, appellants, advocates, Customs Officers and others is drawn to Circular No. 984/08/2014-CX dated 16.09.2014 and Circular No. 993/17/2014-CX dated 05.01.2015 which have laid down the procedure and manner of making pre-deposits and the procedure for refund of pre-deposits so made.

2. In terms of the Finance Act (No.2), 2014 enacted on 06.08.14 Section 129E of the Customs Act, 1962 prescribes mandatory pre-deposit in cases where duty demanded is in dispute or where duty demanded and penalty levied are in dispute or where penalty alone is in dispute.

3. In terms of para 2 of the Circular No. 993/17/2014-CX dated 05.01.2015, the Air Customs Superintendent (ACS) posted in Review Section, Airport Commissionerate has been designated as the proper officer to maintain a register of mandatory pre-deposits for filing appeals before the Commissioner of Customs (Appeals) and CESTAT and the following columns need to be filled upon receipt of each appeal memo as directed in Para 6.2 of the Circular No. 984/08/2014-CX dated 16.09.2014:

Sr. No.	Name of the Appellant/Party	Details of duty paying document viz. Challan etc.	Amount of pre-deposit paid	Order No. and date of the order of the Commissioner (A)/Tribunal
(i)	(ii)	(iii)	(iv)	(v)

Note: The data should be maintained separately in respect of appeals before CESTAT and Commissioner (Appeals).

4. Difficulties, if any, faced in the implementation of this Public Notice may be brought to the notice of the undersigned.

5. This is issued with the approval by the Commissioner of Customs (Airport), CSM International Airport, Mumbai.

(MAHENDRA KUMAR SHARMA)

Additional Commissioner of Customs,
CSM International Airport, Mumbai.

Copy to:

- 1) Notice Board.
- 2) The ACS, Computer Cell, for posting on official website.
- 3) Advocates engaged in filing of appeals.
- 4) Commissioner (Appeals)/ Registrar (CESTAT) with a request not to accept appeals in absence of endorsement of sr. no of appeal register of Review section.