

**Customs Act, 1962**

**Section 129E - Deposit, Pending Appeal, of Duty and Interest Demanded or Penalty Levied**

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**129E. Deposit, pending appeal, of<sup>1</sup>[duty and interest] demanded or penalty levied**

Wherein any appeal under this Chapter, the decision or order appealed against relates to any<sup>1</sup>[duty and interest] demanded in respect of goods, which are not under the control of the customs authorities or any penalty levied under this Act, the person desirous of appealing against such decision or order shall, pending the appeal, deposit with the proper officer the duty and interest demanded or the penalty levied :

Provided that where in any particular case, the<sup>2</sup>[ Commissioner (Appeals)] or the Appellate Tribunal is of opinion that the deposit of<sup>1</sup>[ duty and interest] demanded or penalty levied would cause undue hardship to such person, the<sup>2</sup>[ Commissioner (Appeals)] or, as the case may be, the Appellate Tribunal may dispense with such deposit subject to such conditions as he or it may deem fit to impose so as to safeguard the interests of revenue :

<sup>3</sup>[ Provided further that where an application is filed before the Commissioner (Appeals) for dispensing with the deposit of duty and interest demanded or penalty levied under the first proviso, the Commissioner (Appeals) shall, where it is possible to do so, decide such application within thirty days from the date of its filing.]

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1. Substituted by Act 55 of 1991, section 10, for "duty" (w.e.f. 23-12-1991).
  2. Substituted by Act 22 of 1995, section 50, for "Collector (Appeals)" (w.e.f. 26-5-1995).
  3. Inserted by Act 14 of 2001, section 112 (w.e.f. 11-5-2001).
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