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**Customs Act, 1962**

**Section 129E - DEPOSIT, PENDING APPEAL, OF 142[DUTY AND INTEREST] DEMANDED OR PENALTY LEVIED Where in any appeal under this Chapter,**

Appeals)] or the Appellate Tribunal is of opinion that the deposit of 142[duty and interest] demanded or penalty levied would cause undue hardship to such person, the 111[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.